February/février 1988 Vol. 35, No. 2





Students support Lakehead taculty on picket line

CAUT welcomes new money for university research

The CAUT has welcomed the recent decision of the federal government to make \$1.3 billion avail-able over five years to the universities for scientific research and for scholarships in science and

engineering. CAUT President John Evans said the Association is pleased with the promise of Prime Minister Brian Mulroney and Science Minister Frank Oberle that the proposed centres of excellence would be established through peer evaluation and

not through the political patronage process.

Prof. Evans said the CAUT considers that funding for centres of excellence should favour the development of networks involving more than one university rather than stand-alone facilities. In this

university rather than stand-alone facilities. In this way the money is more likely to further co-operative research, stimulate inter-disciplinary activities, and allow smaller universities to associate with larger ones in expensive research projects. Prof. Evans, who attended the Prime Minister's conference on Technology and Innovation which was held in Toronto in January, noted that the government's decision marked the beginning of the process of reversing the many verys of federal the process of reversing the many years of federal neglect of university research. Since Mr. Mulroney's speech lacked details of how these funds would be allocated, the Association looked forward to working with the government in im-plementing the spending plan, he said. However,

> **Income Tax Guide** Inside

Guide de l'impôt sur le revenu

à l'intérieur

he added, the government will have little credibility if clear plans are not announced and programs implemented before the next election. In addition, Prof. Evans made it clear that the

new program was only one aspect of a full-fledged university program in research and development. The Prime Minister has made no announcement in regard to the funding of basic science. Just prior to the conference, Mr. Mulroney received a report from his own advisory board on science and tech-nology, which he chairs, warning him that it was impossible for the universities to participate ade-quately in the diffusion of scientific knowledge or to collaborate with industry unless the government dealt with the funding of basic science first. The report states, for example:

Though basic research activities are also performed in industrial and government laboratories, the relative superiority of the university setting for the pursuit of advan-cement in knowledge is a recognized fact. Indeed, in most advanced countries, a major proportion of basic research is performed in universities.

The report, signed by the CEO of Provigo, Pierre Lortie, recommended that the federal government double the bese funds of the granting councils over three year, and that such arrange ments as the matching grants scheme with industry be over and above such a doubling. The CAUT is calling on the Prime Minister to

implement the funding is a sea of the Lortie Report at the same time as he implements his proposals for centres of excellence. In fact the

report makes clear that the universities cannot do the latter without the former, Prof. Evans said. Prof. Evans also welcomed the proposal to increase grants for students in engineering and science. "Any increase in student funding is use-

See Research/4

Lakehead and TUNS on strike

The faculty associations at Lakehead University and at the Technical University of Nova Scotia

went on legal strikes January 15.

At-Lakehead the faculty met on the 14th and voted by a margin of 76% to go on strike. The main issue is salaries. LUFA is seeking catch-up and an increase to raise them from 11th to 10th position in the Province of Ontario. The administration offer of 4% on the hase in each of three years would leave the university solidly in 11th place. Other is-sues such as pensions, distance education, and copyright were cleared up immediately before the strike deadline

The faculty picket line is well organized to survive the January cold of Thunder Bay with fires, coffee and the like

CAUT Vice-President Peter King and CAUT CAUT Vice-President Peter King and CAUT Executive Secretary Donald Savage represented the national association at the faculty meeting on the 14th and on the picker lines the following day. Prof. David Cray of Carleton represented OCUFA. At the Technical University of Nova Scotia.

which is the engineering and architectural univerwhich is the regimenting and articletural university of the province, the Board of Governors met in an emergency meeting the night before the strike — unlike the Board of Governors at Lackhead which refused to do so. Negotiations resumed the following morning but failed by noon, and the faculty went on strike in the afternoon. Here too

the main issue is money.

TUNSFA is asking its Board of Governors to honour an agreement made for wage parity with four Ontario universities and is seeking six percent increase in each of three years. The Board of Governors reneged in April 1987 on a tentallye agreement that had been signed by the negotiators on both sides

Howard Snow of CAUT is the chief negotiator for the faculty. Prof. Vic Catano (Treasurer of CAUT), Prof. Jane Gordon (Chair of the Status of Women Committee) and Prof. Bob Rodger (CAUT Collective Bargaining Co-operative) all have represented CAUT on the picket line.

L'ACPU accueille favorablement les nouveaux fonds destinés à la recherche universitaire

C'est avec satisfaction que l'ACPU a accueilli la récente décision du gouvernement fédéral de mettre à la disposition des universités, pour une période de plus de cinq ans, une somme de \$1.3 milliard destinées à la recherche et aux bourses en science et en génie

Le président de l'ACPU, M. John Evans, a fait savoir que son association était parfaitement d'accord avec l'avis du premier ministre M. Brian Mulroney et de son ministre de la science, M. Frank Oberle, qui ont promis que les centres d'excellence envisagés seraient établis au moyen de l'évaluation par les pairs et non plus sur une

appéciation teintée de lavoritisme politique. Le professeur Evans, qui assistait à la conférence du premier ministre sur la technologie et l'innovation, tenue en janvier à Toronto, a fait remarquer que le gouvernement, en prenant cette décision, prenaît une nouvelle direction après avoir négligé la recherche universitaire durant de

nombreuses années.

M. Evans a commenté que les déclarations du premier ministre ne précisaient pas comment ces crédits seraient employés et que l'ACPU attendait avec impatience de collaborer avec le gouverneavec impatience de collaborer avec le gouverne-ment pour mettre en place le programme de dépenses. Le professeur Evans a cependant ajouté que la crédibilité du gouvernement en souffrirait si des plans précis n'étaient pas anisoncés et si des programmes n'étaient pas mis en oeuvre avant les prochaipes élections. prochaines élections.

Le professeur Evans a également déclaré que le projet toutefois ne constituait qu'un aspect d'un programme universitaire consacré à la recherche programme universitaire consacre à la recirchite et au développement. En effet, le premier ministre n'a fait aucune déclaration à propos du financement des sciences fondementales. Peu avant la conférence, M. Mulroney a reçu un rapport du Conseil consultatif national des sciences et de la technologie dont il act le précident qui him à fait. technologie, dont il est le président, qui lui a fait savoir que les universités ne pouvaient pas par-

ticiper adéquatement à la diffusion des connaissances scientifiques, ou collaborer avec l'industrie, à moins que le gouvernement ne s'occupe d'abord du financement des sciences

Bien que la recherche de base s'effectue également dans les laboratoires industriels et gouvernementaux, le supériorité des universités dans l'avancement des connaissances est un fait reconnu. En effet, dans la plupart des pays industrialisés, les universités en effectuent une

industrialises, les universités en éréctions dis-bonne partie, (Traduction)
Le rapport, signé par M. Pierre Lortie, P.D.G.
de Provigo, a recommandé que le gouvernement fédéral double les crédits de base des conseils sub-ventionnaires pendant trois ans et que les ententes avec l'industrie, comme les subventions de con-

trepartie, soient supérieures aux sommes doublées. L'ACPU invite le premier ministre à mettre en oeuvre les recommandations du rapport Lortie en même temps que son projet de centres d'excellence. En fait, le rapport indique d'une façon très claire que les universités ne peuvent pas entreprendre la deuxième sans faire la première, de dire le professeur Evans.

Voir Recherche/4

Late news bulletin

Lakehead and TUNS settled -

details next issue

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CAUT comments/Commentaires de l'ACPU

The chickens come home to roost

by Donald C. Savage

par Donald C. Savage

The Thatcher government's vendetta against British universities is beginning to

The Thatener government's vendetta against British universities is beginning to bear unexpected results, at least from the point of view of the government. Recently, senior industrialists backed by the Department of Trade and Industry and the Foreign Office have pressed the government for a national review of university-based East European studies. The Times Higher Education Supplement reported that the East European Trade Council, which represents Britian's largest trade exported to eastern Europe, is seriously concerned that Britain lacks social science expertise on the Sourie Univer. The Foreign Office is alrea were in THES were already as

to castem Europe, is seriously concerned that Britain lacks social science expertise on the Soviet Union. The Foreign Office is also worried, THES noted, about the lack of top-class candidates in the Russian language and in Russian studies. Readers with an historical bent will recall that one of the early academic decisions of the Thatcher era, announced with much fanfare, was the reduction of Russian studies as part of the financial attack on the universities. The folly of all this is now evident. The cadedmic associations representing the specialists in the field note that if new social science posts were created immediately in Eastern European studies, they would have to be filled from outside the United Kingdom. Nor is this a unique case. Last year the Parker inquirry found that there were serious problems in oriental and African studies which would affect the interests of Britain abroad.

One of the great mysteries of current British politics is why the Thatcher governnent is so interest or destroying one of Britain's greatest assets, namely her universities. The confusion at the top is even more manifest when the Prime Minister in her recent meeting with Mr. Gorbachev agreed that the teaching of each other is languages should be a priority for mutual understanding.

Lest we be too smug we should recall the long struggle of East European studies for adequate financing in Canada, the cavalier suspension by the Trudeau government of academic exchanges with the Soviet Union (now happily restored by the Mulroney government), and the words of the Chair of the Ontario Council on University Alfairs at a conference of deans at Niagara-on-the-Lake a few years ago where she decried the number of universities that taught Russian.

the immeer of universities final rangen Rossian.

We might also recollect the almost total absence of discussion at the Prime Minister's Advisory Board on Science and Technology of the concerns of the social sciences and the humanities, and the struggles of the Social Sciences and Humanities Research Council to secure adequate funding from the federal government.

Tricherie revient à son maître

La vendetta lancée par l'administration Thatcher contre les universités britanniques commence à donner des résultats inattendus, c'est du moins l'opinion du gouverne-

Récemment, des industriels de haut rang, appuyés par le Ministère du commerce Recellinien, des industriets de nautrang, appuyes par le vinnstere du commerce et de l'industrie et le Ministère des affaires étrangères ont exercé des pressions pour amener le gouvernement à entreprendre. à l'échelle du pays, un examen des études universitaires des langues et civilisations de l'Europe orientale. D'après le Times Higher Education Supplement, le East European Trade Council, organisme qui représente les plus grands exportateurs en Europe de l'Est, s'inquière sérieusement du manque de connaissances en sciences sociales sur l'Union soviétique. Le THES constitué égabrent une le rangue de cardidats surségius en langue et ne diudes de l'est de l'aprentation de l'est de l'aprendation de l'est de

constate également que le manque de candidats supérieurs en langue et en études rus-ses préoccupe le Ministère des affaires étrangères. Les lecteurs qui ont un penchant pour l'histoire se rappelleront que l'une des décisions prises au début du régne Thatcher, annoncée tambour battant, avait pour objectif de réduire les études russes pour porter la hache aux études universitaires. C'était de la pure folie comme en témoignent les résultats d'aujourd'hui. Selon les associade la pute foile comme en terrogischt les resolutats à aljourn hui. Selon les assocra-tions universitaires qui représentent les spécialistes du domaine, si de nouveaux pos-tes étaient créés immédiatement en sciences vociales, dans les départements d'études de l'Europe orientale, il faudrait recruter à l'extérieur du Royaume-Uni pour les com-bler. Et ce n'est pas la un cas unique. L'an demier, l'enquête Parker a révélé l'existence de sérieux problèmes dans les programmes d'études orientales et africaînes qui nuirait

Mais un grand mystère entoure toujours la politique britannique actuelle : c'est la question de savoir pourquoi le gouvernement Thatcher est si détermine l'au des meilleurs atouts de la Grande-Bretagne. à savoir ses universités. En haut lieu, la des meilleurs atouts de la Grande-Bretagne. à savoir ses universités. En haut lieu, la confusion est encore plus manifeste: on se rappellem que lors de son dernier entretien avec M. Gorbachos. la Première munistre a convenu que l'encesignement de la tingue respective des deux pays devantêtre une priorité pour leur compréhension mutuelle.

respective des deux pays devait être une priorité pour leur compréhension mutuelle. Mais ne prenons pas des airs supérieurs et souvenoin-nous de la longue l'inte menée par les départements d'études d'Europe orientale au Canada pour obtenir un finance-ment suffisant, de la façon casulière dont le gouvernement Trudeau a mis fin aux échanges universitaires avec l'Union soviétique (et que le gouvernement Mulroney s'est fait un plaisir de rétablir) et aussi des paroles de la présidente du Conseil des af-faires universitaires de l'Ontario à la conférence des doyens tenue à Niagara-on-the-Lake il y a quelques années; elle ne s'est pas génée pour décrier le nombre d'universités offrant des cours de russe.

d differences of mind executive tenses.

Enfin, nous pourrions également évoquer l'absence quasi totale de discussions, au

Conseil consultatif national des sciences et de la technologie attac hé au Premier min
istre, sur les préoccupations des sciences sociales et humaines et la lutte du Conseil

de recherches en sciences humaines du Canada pour obtenir des fonds suffisants de

COU CENSURED ADMINISTRATIONS

Censure means that CAUT has concluded that a university administration has breached one or several of the fundamental principles of academic freedom and governance which CAUT believes to be indispensable to the proper functioning of a university. It also means that the university administration has resisted all reasonable suggestions from CAUT for a resolution of the dispute. Censure is a notice to all members of CAUT that they should inform themselves, in their dealings with a censured administration, of the issues involved in the censure. deatings whith a certification and the rest of the rest appointments at a cen-sured university; not to accept invitations to speak or attend academic conferen-ces at a censured university; and not to accept any distinction or honour that might be offered by a censured administration. Faculty members employed at a university whose administration is under censure are asked to support and assist efforts to convince the administration of the necessity for a settlement of the dispute. Advertisements for positions vacant in universities under censure are not carried in the CAUT Bulletin.

CAUT recognizes, of course, that censure imposes a burden on members of the academic staff and students at censured universities. It is the view of the association, however, that censure, and the sanctions associated with it, is necessary both to publicize the unsatisfactory conditions which exist in the censured university and to persuade the censured administration that it should adhere to standards now widely accepted in the Canadian academic community.

The following administrations are under CAUT censure:

President and Board of Governors, University of Calgary (1979)

Censure was imposed because of the circumstances surrounding the decision not to renew the appointment of a member of the Faculty of Medicine when his appointment at an associated teaching hospital was terminated and because of University regulation imposing a quota on the proportion of faculty members who may hold tenured appointments.

President and Board of Regents, Memorial University of Newfoundland (1979)

ure was imposed when the appointment of a member of the School of Social Work was not renewed under circumstances which suggest that her political views were unacceptable to the University administration and when the adcal views were and compared to the conversity administration and Board of Regents were unwilling to agree to a fair procedure to determine whether the faculty member had been fairly treated.

Full information on the above censures is available on request.

President's message/Le mot du président

AUT is currently a significant player in the matter of decisions about faculty retirement. The principal part of that in-volvement, with some participation by OCUFA, is funding a major mandatory retirement case through the Ontario courts.

In December we learned of the decision of the Ontario Court of Appeal. It upheld the universities' policies on mandatory retirement. By the time this edition of the Bulletin is published Council will have decided whether to pursue the matter to the Supreme Court of Canada, I hope that the decision is to continue, in part because of the legal advice we have received and in part because of events in other jurisdic-

The matter of mandatory retirement policies has also been tested in the courts in British Columbia. Recently the Appeal Court in that province found for the employees of the university: they cannot be forced into retirement. It would appear then that whether or not mandatory retirement can be imposed depends upon where you live. This variability was compounded by a recent human rights commission finding in Abarts, against mandatory, retirement. In Alberta against mandatory retirement. In Manitoba, provincial legislation has removed

mandatory retirement. If we needed evidence that we live in a patchwork federation, the application of mandatory retirement is sufficient

revious generations have linked wisdom to age, perhaps too strongly. We should not err in the other direction and deny good sense and intelligence to those of us near the end of our careers.

The pursuit of the abolition of mandatory retirement is not without dissent within the academic staff of the universities. Some argue on academic starr of the universities. Some argue on practical grounds that individuals who hold onto their positions after the age of 65 will prevent the hiring of new, younger staff. If we stay with the rigid retirement arrangements that are now generally in force there will be some small effect. We should emphasize, however, that it will be small. There has been no great aging of the professoriat in Manitoba. Further, a recently published study in the USA, where the mandatory retirement age is 70, showed very limited impact resulting from the later age. That report also predicted that there would be little impact when the limit of 70 is removed in 1994.

Other objections to the removal of mandatory retirement are made on the grounds that difficulties will be created in the payment into and out of pension funds; particularly in the case of defined henefit plans. There have been some suggestions aimed at overcoming the difficulties of flexible retirement age such as de-coupling the contribu-

I think we should approach the topic of retire-ment with a view to increasing flexibility. Man-datory retirement imposes a rigidity which should be removed. Another means of expanding the flexibility of retirement options would be to increase the predictability of post-retirement in-

come.

One of the significant burriers to people taking early retirement, or retiring at 65, is the fear that the value of their pensions will severely and rapid-

ly erode. If that fear were removed, many individuals would opt for earlier rather than later retirement. Clearly, an important way to do this

would be to index pensions.

The indexation of pensions is surely an idea whose time has come. The CAW made this an important issue in their last negotiations and the matter was in dispute in the Air Canada strike. Some faculty associations have included indexation in their agreements: for example. Trent was able to secure partial indexation in their settlement

Flexible retirement schemes will benefit both academic staff and the universities. The spectre of aged, doddering incompetents clinging to their posts should not frighten us. As a group, we are too given to evaluating competence for that to be

Previous generations linked wisdom to age, perhaps too strongly. We should not err in the other direction and deny good sense and intelligence to those of us near the end of our careers.

ACPU joue à l'heure actuelle un rôle im-portant dans les décisions entourant la question de la retraîte des professeurs d'université. A cet effet, elle contribue, secondée par l'UAPUO, au l'inancement d'une importante causc de retraite obligatoire qui est devant les tribunaux ontariens.

En décembre, nous avons appris que la Cour d'appel de l'Ontario avait décidé de confirmer d'appet de l'Ontario avant decide de Contimer l'application des politiques en maffère de retraite obligatoire au sein des universités. A la parution du présent numéro, l'ACPU aura décidé de porter la question devant la Cour-suprême du Canada ou de renoncer à le faire. Nous expérons qu'on op-tera pour la poursuite devant cette instance, com-pte tenu en partie des avis juridiques que nous de la contra de la contra de la contra de la contra pour la pour la charge se des partiers de la contra de la contra la contra de la con avons reçus et des causes dont sont saisis d'autres

es générations précédentes ont lié la sagesse à l'âge, peut-être trop fortement. Nous ne devrions pas nous égarer dans l'autre direction et refuser de croire que ceux parmi nous qui s'approchent de la fin de leur carrière puissent faire preuve de bons sens et d'intelligence.

Les politiques relatives à la retraite obligatoire ont été aussi portées devant les tribimaux de la Colombie-Britannique. Récemment, la Cour d'appel de cette province a statué que les employés d'université ne pouvaient être forcés à prendre leur retraite.

Il semble alors que les risques de se voir imposer la retraite obligatoire dépendrait de l'endroit de sa résidence. A cete hétérogénéité de jugements, est venue s'ajouter une décision de la commission des droits de la personne de l'Alberta

contre la retraite obligatoire. Au Manitoba, la législation provinciale a supprimé la retraite obligatoire. L'application de la politique régissant la retraite obligatoire suffit à prouver, s'il le fallait. le caractère disparate de la fédération dans laquelle nous vivons.

L'abolition de la retraite obligatoire est un objectif dont la poursuite cause des désaccords au sein du personnel enseignant des universités. Certains, invoquant des raisons pratiques, soutiennent que les personnes qui restent en poste après soixante-cinq ans, empêcheront l'embauche de nouveaux professeurs au début de leur carrière. Si les dispositions concernant la retraite obligatoire demeurent rigides, comme c'est généralement le cas à l'heure actuelle, il faut s'attendre à un certain changement mineur. Nous devrions faire remarquer toutelois que ce change-ment sera réellement faible. Nous profitons aussi pour souligner que le corps professoral du Manitoba n'est pas constitué de professeurs très âgés. En outre, une étude publiée il n'y a pas longtemps aux Etats-Unis, où l'âge de la retraite obligatoire est fixée à soixante-dix ans, montre que l'âge a entraîné peu de changement. Le rap-port a aussi prédit que la suppression de la limite d'âge de soixante-dix ans en 1994, provoquera aussi peu de changement.

Les difficultés qui déconleraient des contribu-tions au fonds de pension et des prestations à verser à cet égard, particulièrement dans le cas de régimes à prestations déterminées, constituent la régimes à prestations determinées, constituent à deuxième raison qui est invoquée pour justifier le refus d'une suppression de la retraite obligatoire. Certaines suggestions onj, même été avancées pour surmontre le problème de l'âge facultaif de la retraite, comme la dissociation de la période de contribution et de l'âge de la retraite.

contribution et de l'age de la retruité.

Nous persons que nous devous aborder la question de la retruite dans l'esprit de la rendre plus souple. Afin d'atteindre ce but, la retraite obligatoire rigide à un certain age, devrait être tout d'abord supprimée. Ensuite, il faudrait que l'on des la contribution profession de prédictions sur les arrive à rendre plus précises les prévisions sur le calcul du revenu après la retraite. Ce que craignent les personnes qui prennent

me retraite anticipée ou à soixante-cinq ans, c'est de voir s'éroder rapidement et de façon considérable la valeur de leurs pensions. Si cette erainte est dissipée, heaucoup de professeurs

choisiront de prendre leur retraite plus tôt que plus tard. Il est évident qu'une importante mesure à prendre dans ce cas serait d'indexer les pensions.

L'indexation des pensions est sûrement une idée qui va devenir populaire. Les TUA en ont fait leur cheval de bataille au cours de ces demières négociations, cette question était d'ailleurs au coeur du différend lors de la grève à Air Canada. Certaines associations de facultés ont inclu l'indexation dans leurs conventions collectives. Les professeurs de l'université Trent par exemple, ont pu obtenir une indexation partielle de leurs pensions dans leur contrat.

Les régimes de retraite souples profiteront tant au personnel enseignant qu'aux universités. Le spectre de professeurs incompétents, se tenant à peine sur leurs jambes, et qui se raccrochent à leurs postes ne devrait pas nous effrayer. En tant que groupe, l'enclin que nous avons à évaluer la compétence sous cet angle nous fait céder à une crainte générale.

Les générations précédentes ont lié la sagesse à l'âge, peut-être trop fortement. Nous ne dev-



by/par John Evans

rions pas nous égarer dans l'autre direction et refuser de croire que ceux parmi nous qui s'approchent de la fin de leur carrière puissent faire preuve de bons sens et d'imelligence

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Les professeurs d'université en grève

Les associations des professeurs de l'Université Lakchead et de la Technical Univer-sity of Nova Scotia ont déclenché la grève légale

A Lakehead, les professeurs se sont rèunis le 14 janvier et 76% d'entre eux ont voté en faveur 14 janvier et 1704 et nière du nouve et niève les salaires. L'UFA demande une augmentation de sorte que leur position salariale puisse passer de la Hième à la Tolème position en Ontario. L'offre de 49 de la part de l'admisstration par rapport à la base au cours de chacune des trois années laisserait l'université figée en Hième position.

Toutefois, immédiatement avant que la grève ne soit dèclenchée, on est parvenu à régler les questions de pension, d'enseignement à distance, et de droit d'auteur.

La ligne de piquetage est bien organisée pour affronter le froid de janvier à Thunder Bay, grâce à des feux, du café et autres réconforts sembl-

Le vice-président de l'ACPU, M. Peter King, et le secrétaire général, M. Donald Savage, représentaient l'association nationale lors de la réunion des professeurs tenue le 14 janvier et sur les lignes de piquetage le jour suivant. Le profes-seur David Cray de l'Université Carleton représentait l'UAPUO.

A la Technical University of Nova Scotia, qui est l'université du génie et de l'architecture de la province, le conseil des gouverneurs s'est

recontré d'urgence la veille de la grève, tandis que le conseil des gouverneurs de l'Université Lakchead a refusé de laire de même. Les négociations ont repris le lendemain matin, mais ont échoué vers midi, et les professeurs ont déclenché la grève dans l'après-midi. Dans ce conflit également, la question principale touche

La TUNSFA prie son conseil des gouverneurs de respecter une entente sur la parité des salaires conclue avec quatre universités ontariennes et demande une augmentation de 6% pour chacune des trois années à venir. Le conseil des gouverneurs a manqué à sa promesse à l'égard d'une en-tente provisoire qui avait été signée par les

négociateurs des deux parties.

M. Howard Snow de l'ACPU est le négociateur en chef pour les professeurs. Le professeur Vic Catano (trésorier de l'ACPU), le professeur Jane Gordon (présidente du Conitié sur le statut de la femme), et le professeur Bob Rodger (Coopérative de négociation collective de l'ACPU), ont tous représenté l'ACPU sur la ligne de piquetage.

> Bulletin de dernière heure Règlement à Lakehead, à TUNS Détails dans le prochain numéro



ful," he said. He noted that the program would improve the financial standing of those already in the university but, because the sums of money for each individual were not particularly high, seemed unlikely to attract those who could not now attend the university for financial reasons.

Prof. Evans also noted that the Prime Minister's

statement did not indicate any funds to remedy the current dismally low number of women in science

and engineering.

The CAUT also objects to the failure of the government to address the funding of the social sciences and the humanities, Prof. Evans said.

"It is impossible to realize the goals of the federal government in the area of science and technology," he said, "unless it funds research in analogous areas in the social sciences and in the humanities — economics, labour relations, busi-ness administration, law, the history and culture of our competitors, and the like. Furthermore, the government must ensure that there is a viable Canadian culture within which its new policies

It should also be noted, he added, that while the Prime Minister announced new funds of \$1.3 bil-lion in research over five years, the Minister of Finance in 1986 started a program of reductions in the transfers to the provinces for higher education of \$1.5 billion over five years.

A CAUT tribute to Arthur Lower will be published in the March edition of the Bulletin.

Le professeur Evans a également accueilli la proposition d'augmenter les bourses d'études en gênie et en sciences, en ajoutant que toute aug-mentation de bourses aux étudiants était utile. Il a fait remarquer que ce programme améliorerait la situation financière de ceux qui suivent déjà des cours à l'université, mais étant donné que les sommes d'argent par étudiant ne sont pas particulièrement élèvées, il semble peu problable que le programme attire ceux qui ne peuvent maintenant aller à l'université pour des raisons financières

Le professeur Evans a fait remarquer que les déclarations du premier ministre n'annonçaient aucun crédit pour augmenter le taux très l'aible de

l'emmes en sciences et en gènie. L'ACPU, a ajouté M. Evans, s'oppose également au fait que le gouvernement ne se soit pas occupé du financement des sciences sociales et humaines. Selon lui, il est impossible de réaliser les objectifs du gouvernement fédéral dans le secteur des sciences et de la technologie à moins qu'il ne finance la recherche dans les disciplines analogues en sciences sociales et humaines, soit l'économie, les relations de travail, l'administration, le droit, l'histoire et la culture de nos concurrents, etc. De plus, le gouvernement doit s'assurer qu'il existe une culture canadienne viable au sein de laquelle ses nouvelles politiques

Le professeur Evans a souligné également que, bien que le premier ministre ait annoncé la crèation d'un fonds de recherche de \$1.3 milliard sur cinq ans, le ministre des finances a lancé en 1986 un programme visant à une réduction de \$1.5 milliard touchant les transferts aux provinces aux fins de l'enseignement universitaire

Notice Board

EIGHTH ANNUAL CONFERENCE ON TEACHING AND LEARNING IN HIGHER EDUCATION sponsored by The Society of Teaching and Learning in Higher Education and McMaster University, Hamilton, Ontario, June 18 - 21, 1988. Call for Constructional Development Centre. McGaster University, Hamilton, Ontario, L8S 4K1; telephone (416) 525-9140, ext. 4540. 1988 AADAC INSTITUTE ON ADDICTIONS: "Bridging the Gaps: Law Enforcement - Communities - Helping Agencies", July 3 to 6, 1988 in Calgary, Alberta, Canada. Sponsor: Alberta Alcohol and Drug Abuse Commission. Information. Tom Drug Abuse Commission. Information: Tom Wispinski, Institute Chairman, c/o AADAC, 7th Floor, 10909 Jasper Avenue, Edmonton, Alberta, CANADA, T5J 3M9, Telephone: (403)427-7305 FIFTH ANNUAL CONGRESS OF THE

FIFTH ANNUAL CONGRESS OF THE
CANADIAN ASSOCIATION FOR
MEDICAL ANTHROPOLOGY / CINQUIEME CONGRES ANNUEL DE
PASSOCIATION CANADIENNE POUR
PANTHROPOLOGIE MEDICALE: May
11-15/le 11-15 mai, 1988; The University
of Saskatchevan, Saskatoon, Sask. Con-

of Saskatchewan, Saskatoon, Sask Contactez: Dr. Alexander M. Ervin, CAMA/ACAM-CESCE Conference, Dept. of Anthropology & Archaeology, The University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0; 306-966-4176.
AN INTERNATIONAL CONFERENCE ON SOCIAL STUDIES EDUCATION June 22 - 25, 1988. Vancouver, Canada-Yoous on the Pactific Rim''s Sponsors and Associates: United States National Council for the Social Studies. The University of British Columbia. Washington State Council for the Social Studies. British Columbia Social Studies. Association, Simon cial Studies Teachers' Association, Simon Fraser University, Alaska Council for the Social Studies, University of Victoria. Registration Fee: \$125 (Cdn.) or \$100 (U.S.). For further information please contact: The Pacific Rim Conference, c/o Faculty of Pacific Rim Conference, c/o Faculty of Education, The University of British Colum-bia, Vancouver, Canada V6T 1Z5; Telephone (604) 228-5274; Bitnet: user-rim@ubcmtsg. *****SPECIAL PRE-CONFERENCE; June 19-21, 1988- "Law vs. Learning; Examination for Discovery a National Canadian Conference on Teaching Law in the Schools. Sponsored by the Public Legal Education Association of Canada; Hosted by the Faculty of Education, Simon

Fraser University, Registration Fee: \$150 (Cdn.) or \$115 (U.S.), Please contact: Conference Services, Continuing Studies, Simon Fraser University, Burnaby, B.C., V5A IS6: Telephone: (604) 291-3854.
CONFERENCE ON UNIVERSITY RE-

SEARCH HONORS FORMER CAUT SEARCH HONORS FORMER CAUT PRESIDENT: A "National Conference on University Research and the Future of Canada" will be hosted by the University of Alberta at the Four Seasons Hotel, Edmonton. April 26-29, 1988. Organized in honor of J. Gordin Kaplan, the conference addresses research related questions in all areas of scholarship and features outstanding speakers from business, government and academe. Among the topics to be discussed are the role and value of university research, long-term consequences of underfunding: avenues for greater private sector participations. avenues for greater private sector participation; new opportunities for knowledge and technology transfer; and R&D policies of OECD countries. For more information, con-tact Baha Abu-Laban, Chair, Conference Or-ganizing Committee, c/o Office of the President, University of Alberta, Edmonton, Alta. T6G 2J9; telephone messages at (403) 432-2610.

432-2010.
CONFERENCE SUR LA RECHERCHE
UNIVERSITAIRE EN l'HONNEUR DE
l'ANCIEN PRESIDENT DE l'ACPU; La
Conférence Nationale sur la Recherche Universitaire et l'Avenir du Canada organisée par l'Université d'Alberta ve tiendra à l'Hôtel Four Seasons à Edmonton du 26 au 29 avril 1988. Cette confèrence. tenue en l'honneur de J. Gordin Kaplan, porte sur des questions reliées à la recherche dans tous les domaines du savoir. Au programme figurent des intervenants provenant du monde des affaires, d'institutions gouver-reconstribles et de militor sacchémica. nementales et de milieux académiques. Les sujets traiteront, entre autres, du rôle et de la valeur de la recherche universitaire, des conséquences à long-terme du sous-financement, des voies menant à une plus grande par-ticipation du secteur privé, des nouvelles opportunités concernant le transfert des conopportunités contretain le dansier des con-naissances et de la technologie, et enfin, des politiques de recherche et de développemen dans les pays de l'OCDE. Pour de plus amples informations, veuillez contacter: Dr. Baha Abu-Laban, Président du comité or-ganisateur de la conférence, c/o Office of the President, University of Alberta, Edmonton, Alta. T6G 2J9; messages téléphoniques au (403) 432-2610.



P.M. addresses conference on Technology and Innovation held in Toronto in January

Unfair hiring practices exposed in Mandel case

The Academic Corporation

by Allen Fenichel & David Mandel, Black Rose Books, Montreal 162 pages,

by Jon Thompson Chair, CAUT Academic Freedom and Tenure Committee

This is an account of the Mandel case at McGill University. David Mandel held a term appoint-ment in the Department of Political Economy during 1979-80. In the spring of 1980 he was candidate for a tenure-track position. The departmental appointments committee recommended him, but a majority of the department succeeded in blocking his appointment. Mandel alleged political discrimination, procedural irregularities and violation of CAUT guidelines. The case was investigated by CAUT and the Quebec Human Rights Commission (QHRC). Both these formal inquiries found in Mandel's favour, but his grievance has never been resolved. Allen Fenichel has been Mandel's supporter and advisor throughout the course of the dispute.

"The Academic Corporation" is well organized during 1979-80. In the spring of 1980 he was a can-

"The Academic Corporation" is well organized and makes interesting reading. The authors are sharply critical of McGill, MAUT, CAUT and the Commission. But although they make their own point, the book is not a simple polemic. They are at pains to present a balanced account, throughout most of the book. For instance, there are lengthy quotes from correspondence and recorded tes-timony so as to place the views of others in con-

The book is of particular interest to members of CAUT. It illustrates a widespread problem in university life, unfair thiring practices. It is a case which the CAUT Board and Academic Freedom and Tenure Committee did not handle well, a view which hardly anyone would likely dispute now, regardless of their original position on the case. CAUT has just undergone an external review which resulted in a major reorganization, including abolition of the Board. The AF&T Committee came through this process unscathed, its work appearing at the top of the list of CAUT operations that generally have functioned well. Nevertheless, that generally have functioned well. Nevertheless, the AF&T Committee, as well as the Board, per-formed less than satisfactorily on the Mandel case, after a certain point in time. It is with the hope that similar problems can be avoided in the future that this review is written. It is written also from the vantage point of someone who was neither a Board nor an AF&T Committee member when the Mandel case was under active discussion.

The best writing is in the introduction by the late Jack Weldon, F.R.S.C. Although written when he was already seriously ill, it presents a forceful sum-mary of the case and its implications, with the ur-banity and wit which all those who knew him admired and appreciated. Weldon was especially qualified to review such a case. In addition to his long and distinguished career as an economist and teacher, he had been active in faculty association and public affairs, had been an academic ad-ministrator and also a government planner and ad-visor. He was a founder and early president of MAUT, and a treasurer of CAUT. Weldon was a member of the CAUT Committee of Inquiry into the Webber case, the report of which led to the placing of the President and Board of Memorial University under censure for violation of academic freedom. He also understood what it was like to be in the position of a grievor. As Weldon put it,

The Appointments Committee designated Mandel as its 'preferred candidate.' He was also the only Canadian to have been short-listed. Thus, if some other applicant were to listed. Thus, it some other applicant were to be chosen, that other person could not be a Canadian; but then, because of the laws governing jobs and immigration, a non-Canadian could be appointed only if Mandel's suitability were denied: on the face of things Mandel's application would have to be successful. All the same, the application regions of the same of the plication failed.

The Department, in voting to reject the recom-

mendation of the Appointments Committee, did not have the full access to the dossiers of the can-didates which was available to the Committee. Further, Mandel was denied formal reasons for the decision. Thus, the Department left itself open to the charge that non-academic considerations had entered the process. Mandel and his supporters aleleged that he was discriminated against on political grounds: his Marxist approach to Political Science; his support for local trade unions; the fact that he was a Jew who was sympathetic to Palestinian Arabs. Subsequently they came to the belief that the last factor was the most important, in view of the activities of several dominant senior members of the Department.

Mandel was denied access to appeal or grievance procedures within the University, on the grounds that the available procedures did not cover such cases. He therefore appealed to the CAUT AF&T Committee for assistance, and then also to the Human Rights Commission when the AF&T response initially appeared lukewarm. Eventually, both CAUT and the Commission established formal inquiries into the matter.

The outside inquiries generated great constema-tion in certain quarters at McGill. This was espe-cially so with regard to the QHRC inquiry in which members of the Department were questioned as to their views on a variety of matters. It is a telling commentary on our ivory towers when, in this day and age, academics who fail to keep their house (a

public trust) in order continue to be surprised and

alarmed to find themselves subject to intense outside scrutiny. The fact is that increasingly, over the past generation or so, North American professors who have been subject to serious unfaimess in academic status matters at universities with inadequate grievance procedures are appealing to the courts, human rights commissions and to profes-sional associations like the AAUP and CAUT. Courts, human rights commissions and arbitrators have shown increasing willingness to impose fairness and consistency on academic decisions. They have compelled testimony and ordered the produc-tion of documents (such as cv's and personnel files) in order to establish whether fairness and consistency prevailed. In reality then, academic communities have a simple choice. They can institute fair assessment procedures and fair internal grievance procedures for disputes that may arise, otherwise, they invite external scrutiny and inposition. A recent example is the case of Julia P. Brown who was denied tenure at Boston University in 1981. Six years later a federal judge and jury awarded her tenure and very substantial damages. in addition to costs and expenses. The jury was given access to the personnel files of many other tenure candidates a BU, and on the basis of this and other evidence found that Brown had been discriminated against on the basis of sex.

Not all grievors have been successful in these long and costly proceedings, even when they have had a strong *prima facie* case. In some cases no investigating body found in their favour. In other

cases there have been favourable findings by inde-pendent investigators, but the organizations whose function it was to protect such individuals against arbitrary treatment failed to deliver a remedy. There is often fanciful speculation as to why a given individual undertakes the daunting prospect of pursuing such a case, and why she has the tenacity to continue to pursue it to a conclusion. Some think that she is a fanatic, others that she is the naive tool of more sinister people whose aim it is to embarrass the institution(s) in question. It is simpler and more plausible, however, to at-tribute this courage and tenacity to strong personal integrity. In any event, it is in our collective interest that in every generation there are such in-dividuals as Brown and Mandel; without them none of us would have rights.

Many of the book's specific criticisms of CAUT and other organizations involved in the Mandel case are justified. On the other hand, the authors' general appreciation of the strengths and weak-nesses of democratic organizations such as CAUT, as well as the way in which they function, appears

unsophisticated at times.

Mandel was concerned over the AF&T Committee's response in the months after his complaint was initially lodged. The committee normally approaches cases in a careful and deliberate manner. CAUT has no legal status with employers hsonly "weapon" is moral suasion, which depends critically on credibility. Thus, some complaints brought to the AF&T are not accepted after a preliminary investigation and those that are taken up must present a strong prima facie case. In the latter event, the Committee often attempts to persuade the administration of the university where the dispute has arisen to investigate it jointly with CAUT. When the administration agrees, the prospects of achieving a remedy satisfactory to the prospects of achieving a remedy satisfactory to the grievor are much greater than when a join inquiry is not possible. When the AF&T Committee proceeds to establish a formal committee of in-quiry of its own, even when the latter leads to the imposition of CAUT censure upon the administra-tion, the anarone that little or no reduces is ontion, it can happen that little or no redress is ob-tained for the grievor, although general improvements in local procedures for the future usually result from such action. The AF&T Com-mittee also considers whether other avenues are available which might be more effective in the circumstances of a given case, such as court or human rights action.

In the Mandel case, the AF&T Committee repeatedly urged the administration at McGill to establish a joint inquiry, but to no avail. In the meantime, the QHRC had become seriously inter-ested in the case and was moving to establish its own formal investigation. The Principal of the University, writing to the AF&T Committee in December 1980, gave this as the reason for not cooperating with CAUT in a joint inquiry, adding cooperating with CAC1 in a joint inquiry, adding that, "We view the Human Rights Commission in-quiry as the appropriate external inquiry, one which would fully and exhaustively satisfy the concerns of your Committee and Dr. Mandel." It emerged a little later that McGill's solicitors were simultaneously endeavouring to persuade the Commission to abort the inquiry before it was even

At its meeting in early March 1981, the AF&T Committee decided that the best approach for Mandel would be to pursue the human rights inquiry route, even though his personal preference was for either a joint McGill/CAUT inquiry or a unilateral CAUT committee of inquiry. The Committee's reasoning appears to have been based on two factors. Unlike CAUT, the QHRC had the power to order McGill to appoint Mandel and thereby provide Mandel with a remedy he sought, if its inquiry found in his favour. Also, the QHRC had acted vigorously in some cases arising in other sectors of the economy. The Committee advised Mandel and the Commission that it would cooperate with and assist this inquiry.

cooperate with and assist instingury.

At this meeting the Committee decided also that
it would not establish a formal committee of inquiry of its own under CAUT guidelines. It was
aware that the QHRC inquiry would not consider
whether such CAUT policies as those concerning
academic freedom or Canadianization of universities liad persyndated. In sould consider and sities had been violated, but would consider only the allegation of discrimination in light of the provincial human rights code. Its normal concern, however, is to assist grievors in getting a fair hear-



ing and a fair resolution, rather than to conduct an exhaustive study of all of the rules that may have been broken, unless there is no other alternative. Up to this point then, the Committee treated the case in a normal way, i.e. similar to the way in which it has handled a number of other cases of this general type hefore and since.

Mandel objected to this action as being inadequate. In particular, the QHRC had not yet decided to rejeet McGill's request to abort its inquiry, so that conceivably there might be no inquiry by either body. He was advised by the Chair of the AF&T Committee that he could appeal the Committee decision to the Board. The CAUT Board, meeting later in March 1981, then had a general discussion of unfair hiring practices, at the conclusion of which it moved to establish a fact-funding committee in the Mandel case. The Board imitutes record that such a committee was intended to be different from a committee of inquiry, but do not record the nature of the difference. The Board's motion also directed the AF&T Committee to establish the fact-finding committee. Presumably this was because the Board itself, as a body, had

The motion at the Board was moved by the Chair of the AF&T Committee and seconded by her predecessor who was by then a CAUT Vice-President. It is at this point in their narraive that the authors make their only serious error of fact and interpretation, in claiming that the Chair of AF&T was then forced to resign, "in a quith propule." They seem to have been so pleased with this terroneous Justifut in CAUT politics that they failed to try to reconcile it with the (publicly available) facts.

The Chair of the AF&T Committee did resign at this time, but for reasons quite unrelated to any case before the Committee. A year previously, a dispute had arisen between the Board and the Committee as to the election of a new Chair. In brief, the Committee failed to make a clear recommendation to the Board and the Board then imposed a Chair on the Committee, with the result that further controversy ensued. To resolve this dispute CAUT appointed a fact-finding committee ook into itself, consisting of A.E. Malloch of McGill University. Malloch prepared a written report which was presented to the CAUT Council in May 1981. He found that both the Committee and the Board had misconducted themselves. Among his findings was that the Chair had been improperly elected by the Board. He recommended that, even though this Chair had resigned shortly before the Council meeting and her own conduct was beyond reproach, her election be retroactively nullified in order to clear the record. Council accepted his report.

Far more interesting than the erroneous observation of Mandel and Fenichel is the robustness as a democratic institution that CAUT displayed during this period. It applied its methods for combatting unfairness to itself; and accepted and implemented the results. Further, despite this year-long dispute between the Board and the Committee, the Committee handled eases in a normal way and cooperated fully with the Board on such matters whenever necessary. A prime example was the Committee's response to the Board's creation of Mandel's award.

granting of Mandel's appeal.

The AF&T Committee, meeting next in April, formulated very broad terms of reference for the Fact-Finding Committee. It was to review the entire question of fair hiring practices and to suggest

Academic communities have a simple choice. They can institute fair assessment procedures and fair internal grievance procedures for disputes that may arise, otherwise, they invite external scrutiny.

improvements to CAUT guidelines in this area, as well as improvements to CAUT procedures for handling cases of this type. It was to investigate also the Mandel ease specifically, in a very broad way. The Committee proposed a long and prestigious list of names from which the 3-person Fact-Finding Committee was to he selected. The Board gave its approval in May and authorized the interimental committee in approval in May and authorized the interimental proposed in the fact-Finding Committee, to appoint the Fact-Finding Committee, in consultation with FAPUQ since this case arose in Quebec and since, under the CAUT-FAPUQ Accord, FAPUQ normally represented its local associations including MAUT in CAUT Board matters. Dale Gibson (Law, Manitoba) as Chair, and André Côté (Philosophy, Laval) and Keith Johnstone (English, Saskatchewan) as members were appointed a north later. All three had extensive experience in faculty association alfairs. Gibson, in particular, was singularly well-qualified to chair a committee with the mandate set out by AF&T and the Board. He was Chair of the Manitoba Human Rights Commission. He also, with Jack Weldon and Olga Favreau, was a member of the Committee of Inquiry chaired by Brough MacPherson which investigated the most recent previous case of political discrimination in a university, the Webber case at Memorial.

The Fact-Finding Committee began to meet in August and visited McGill in early October to investigate the specific matter of the Mandel case. It submitted a draft report to CAUT in March 1982. The draft was distributed to the AF&T Committee and, in the manner of draft reports of committees of inquiry, to interested parties for comments which, in turn, were transmitted to the Fact-Finding Committee for consideration. The draft, insofar as it pertained to Mandel, was favourable to his position. It precipitated strong adverse reaction from MAUT and the McGill administration. Meanwhile, the QHRC rejected McGill's ap-

Meanwhile, the QHRC rejected McGill's application to abort its inquiry, and proceedings under an 'Enquéteur', Mattre Claude Trudel, appointed by it began in October 1981. Being more formal and adversarial than a CAUT mquiry, its hearings extended over a longer period. The Enquêteur did not report to the Commission until November 1982.

The final report of the Fact-Finding Committee was received by CAUT in October 1982. The report was lengthy, thorough and carefully reasoned. The first part, on general matters, analysed the question of caedemic hiring, along with CAUT guidelines and procedures in this area. It presented detailed proposals for improvements. The second part dealt with the Mandel case. The Committee found that CAUT's guidelines on Canadianization had been violated. It found that there were serious procedural shortcomings. The Committee also concluded that improper motives

had entered the process, with the result that Mandel had been subject to unfair discrimination. Regarding his has Infaing, the Committee placed the burden of proof on the Department and the University. The general hasis for the "reverse onus" approach was explained in the first part of the report, for cases where discriminatory employment practices have been alleged. Mandel had not been given any reasons formally in the first instance. Further, the reasons subsequently advanced by members of the Department during the inquiry to justify their decision were incapable of withdrawing expution.

withstanding scrutiny.

The Fact-Finding Committee concluded that the unfairness to Mandel and the harm to his career were so serious that a substantial remedy was in order. It recommended that Mandel's application for a tenure-stream position at McGill be reassessed by an independent, external committee, or it such should not he possible, that he be granted a one-year term apportanient, renewable once at his option. It recommended also that the university compensate him for lost wages. It recommended further that CAUT publish its report.

Mandel's triumph was short-lived, however, for in late October the CAUT process began to disintegrate. At the AF&T Committee meeting of October 22-23, some members took strong exception to aspects of the report of the Fact-Finding Committee. The result was that a request went to the Board at its meeting a week later, to the effect that it deferraction until the AF&T Committee had time to present its comments on the report in detail to the Board, and also until the QHRC had concluded its inquiry. The Board gave audiences to Mandel and to a delegation from MAUT at the same meeting. Mandel urged the Board to act on what was now its report. MAUT offseed wituperously to the Board's mvolvement in the Mandel grievance and to the findings of the Fact-Finding Committee, and attacked the personal integrity of its members. The result was that the Board deferred further action on the report until its March 1983 meeting.

After the meeting Mandel wrote to the CAUT President objecting to what he considered to be improper procedures and unfairness to him. The report of the Fact-Finding Committee on his grievance was a matter between him and the Board which had called for and received it. Therefore, it was inappropriate for the Board to confer special status on two groups. AF&T and MAUT, that were not direct parties to the dispute between him and the University Further he had had advance notice neither of MAUT's appearance and its intent to dispute the washance of the report, nor of the nature of AF&T's reservations. Thus, he was not given a fair opportunity to respond.

It is difficult not to find merit in these concerns of Mandel. The Fact-Finding Committee was in all respects a de facto Committee of Inquiry, which generally followed the CAUT guidelines for the latter. Even the trivial distinction in name was abandoned in the approved minutes of the October 1982 Board meeting. The only difference was that this Committee of Inquiry was established by the Board instead of the AF&T Committee. The only reasonable and consistent procedure would have been for the Board to handle the report in the same manner as AF&T would normally, i.e. pursuant to the guidelines. There should have been, then, no provision for any person or group to appear before the receiver of the report to lobby, be it the grievor, the local association, the university administration or another CAUT committee. Under the guidelines, the receiver may elect to act or not to act on any of the recommendations, but once the final report is received there is no provision for interest groups to dispute or discredit the facts found and conclusions reached and thereby attempt, in effect, to alter them.

The purpose of this aspect of the guidelines, surely, is clear. CAUT relies on moral sussion, which in turn relies on rerdibility. The most important aspect of credibility is the independence of committees of inquiry and their reports from improper influence by the grievor, the local association, the local administration or, indeed, by CAUT. All have an opportunity to raise and substantiate objections to any aspect of the report at the draft stage. But the final report is final, Any devisation from this practice can only diminish the credibility, and thus the effectiveness, of the committee of inquiry method in future cases.

These then were the serious errors of the Board and the AF&T Committee in the Mandel matter. The Board allowed itself to be influenced by competing interests in a matter of the rights of an individual. The AF&T Committee disputed the facts and conclusions of a highly competent, inde-

pendent, committee of inquiry, in spite of CAUT guidelines, in spite of the wider peril created by such action and in spite of the fact that il lacked the first-hand knowledge and experience in the matter at issue on which a dispute might be based with conceivable legitimes.

In response to Mandel's letter, the President of CAUT wrote on November 19 to explain and justify the procedure at the October Board meeting He stated that Board meetings were open and that any non-member could speak if invited by the Board, Mandel and MAUT had been invited: the Chair of AF&T was a member. This response however, can be interpreted as indicating that the Board did not fully grasp the import of its decision in March 1981, to grant Mandel his appeal against the AF&T decision not to have a CAUT investigation of his case. In fact Board meetings were open, normally, because most of the Board's business involved general policy and political matters. It was however, also Board practice to go into closed session on more sensitive agenda items, for example, those relating to employees of CAUT. By contrast AF&T Committee meetings are closed, normally because much of its business involves the rights of specific individuals. No non-member can attend meetings to lobby. Interestingly, the Chair of AF&T in a letter dated November 12 to Mandel apparently disagreed somewhat with the President on this point, writing that. 'I have to agree with you that the proceedings at the Board were unfor-

Thus, while the Board and its individual members no doubt had the best of intentions, and were trying to be fair and open to all, they treated Mandel's grievance as if it were a normal Board agenda item and so inadvertently politicized it. The ments of a case involving the rights of an individual should never be a political matter. The fact that the report also contained recommendations for changes to CAUT policies for the future was no excuse. That section of the report could have been separated easily and discussed in the normal open way.

In November 1982 the QHRC summarily dismissed the report of its Enquétieur, purportedly on grounds of insufficient evidence and closed its file on Mandel. Mandel was initially refused access to the Enquéteur's report. This, combined with the paucity of substance in the Commission's dismissatorder, left its decision open to much speculation. For example, it was speculated that, for both political and legal reasons, la Commission des droits de la personne du Québec was simply unwilling to take on the Royal Institution for the Advancement of Learning, Indeed remarks subsequently made by the Chair of the Commission informally to Mandel left support to this conjecture. A couple of months later, after much effort Mandel did receive a copy of the more than one hundred page "insufficient" report of Enquêteur Trudel, Only then did Mandel learn that Trudel had found in his favour, concluding that,

There were in this particular case political elements in the full sense of the term that intervened in the collective decision of the Department of Political Science to reject the candidacy of David Mandel, and in these circumstances, the complaint appears to be founded.

At its next two meetings the AF&T Committee debated what advice it would give the Board concerning the Mandel case and the report of the Fact-Finding Committee. It decided to recommend that the Board urge McGill to join with CAUT in a joint inquiry with binding powers. It further decided to provide the Board with an extensive written commentary on the report of the Fact-Finding Committee. It is evident from the final, published, form of this commentary that AF&T was sharply divided, both on the Mandel case and on the general issue of fairness in hiring, with a majority opposing the report is conclusions. At its March 1983 meeting the board invited further representations from Mandel and MAUT, as well as from AF&T. It thus continued the politicization of the case and this, perhaps, helped to ensure that it would never arrive at a firm and explicit conclusion on the report of its own Fact-Finding Committee. At this meeting the Board decided to invite McGill to join with it in an inquiry, and resolved to publish an account of the case of the meeting of the problems.

mittee. At this meeting the Board decreact to myte.
McGill to join with it in an inquiry, and resolved
to publish an account of the case if McGill refused.
The Principal of McGill responded in June,
declining the Board's invitation. He noted that the
case had been investigated twice already. He was
able to point out that the conclusions of the CAUT
Board's Fact-Finding Committee had been

Voici un compte vendu de l'uffaire Mandel d' miversité McGill. David Mandel avait été nommé pour une période déterminér au département d'économie politique pour 1979-1980. Au printemps 1980, il a présenté so candidature à un posse menaat à la pernamenre. Le confidé départemental des nominations a recommandé sa randidature, mais sue majorité de membres du département out visus à empécher sa nomination. Mandel a prétendu avoir été victure de déépartement out visus à empécher sa nomination. Mandel a prétendu avoir été victure de discrimination politique, de vives de forme et de violutum des lignes directrives de l'ACPU, L'affaire a fait l' objet d'une enquête de l'ACPU et de la Commission des droits de la personue du Quêbec (CDPQ). Ces deux enquêtes non officielles out peuch é en faveur de Mandel, mais son grief à januais été règlé. Allen l'enirhel s'est occupé d'appryer et de conseiller Mandel pendant tout le règlement du différent.

Dans F examen de ce livre, Jon Thompson, professeur de mathématique a l'université du Nouveul-Bronswick et président du Comité de la liberté nuiversitaire et de la permaneure de l'emploi de l'ACPÚ, est d'avis que The Avudenie Corporation est bien agené et est d'une lecture intéressante. Les auteurs ne ménageut pas leurs critiques à l'endroit de McGill, du MAUT, de l'ACPÚ et de la Commission. Mais, bien qu'ils fasseut part de leurs points de vue, selon le professeur Thompson, le livre n'est pas une simple polémique. Ils s'emploient très soigneusement à présentee des vues indicienses dans la maileure partie du livre.

Le livee est d'un intérêt particulier pour les membres de l'ACPU, pour illustrer comme il le fait un problème répandu dans la vie universitaire, celui que posent des pratiques d'embanche iné-

<mark>intertal in the territoria de la companya de la co</mark>

quitables

rejected by a majority of the CAUT AF&T Com-

The Board debated the matter again at several subsequent meetings. In the end, the only action taken was to publish, in the April 1984 issue of the CAUT Bulletin, the entire report of the Fact-Finding Committee, together with the extensive commentary by the AF&T Committee and statements by Mandel, MAUT and the McGill administration. Even in this limited action the Board appears to have been following further advice from the AF&T Committee on how to dispose of the Board's report.

Mandel was distressed also by his relations with CAUT officers and staff. At earlier stages he was encouraged to pursue his case vigorously and received various indications of CAUT backing. Later he was treated bureaueraticly or formalisticity. Reading some of the correspondence, one can appreciate his point. In fairness to these officers and staff, however, they could try to persuade, but could not compel, the democratic bodies, AF&T and the Board, to follow their inclinations. The formalism in some cases has been a device for masking distaste for the direction, and lack thereof, received from these hodies.

It remains to review some of the conclusions reached by Fenichel and Mandel as to the real story behind this unfortunate chain of events at CAUT. The book contains interesting observations throughout, but the arguments, especially on general points in the last chapter, are not always well-focused. Occasionally they appear distorted two intide solition formation.

by a rigid political framework.

Mandel was concemed about the MAUT and AF&T interventions at the October 1982 and March 1983 Board meetings for the additional reason that, in his view, each had an axe to grind. The AF&T Committee had opposed a CAUT inquiry into his case and had been overruled by the Board on his appeal. MAUT was hostile to his grievance. Thus, in his view, their interventions were not neutral and were prejudicial to the Board's deliberations on the report.

Board's deliberations on the report.

The authors imply that, in part, the Board bowed to pressure from MAUT simply because it was one of CAUT's larger member associations. The interaction between the Board and MAUT was more complex, however. The behaviour of the MAUT delegation, its President especially, served more to discredit MAUT's position than to influence negatively the Board's view of the merits of the case. The President of MAUT unleashed a slanderous personal attack on the Fact-Finding Committee, implying that it was biased. The President implied that Dale Gibson was biased because he had once sat on a committee with Jack Weldon. The purported relevance of this was that Weldon was out of sympathy with the current MAUT leadership and had provided advice to Mandel. He further implied that all members of the Fact-Finding Committee were biased on the Mandel case because they came from unionized faculty associations, whereas MAUT was an association opposed to unionization. The fact that the Committee had investigated a grevance against the administration of McGill University, not MAUT, seemed lost on the MAUT delegation. Conceivably, however, these fantastic allegations might have been plausible to someone in whose mind MAUT and the McGill administration were identified.

in McColl administration were identified.

MAUT's attitude may nevertheless, have been a factor in the Board's inaction. Board members will have been aware that the prospects of CAUT being successful in assisting a grievor to achieve redress are much diminished if the local association is hostile to the case. CAUT's methods usually work well only when combined national and local pressure can be brought to bear on the administration. Even then, especially if the case is in an area where CAUT's policy statements are limited, as in the area of appointments (initial or renewal), redress may be very long in coming. Some Board members may have been mindful of the George Abouna and Marlene Webber cases. CAUT had imposed its maximum sanction, censure, on the Calgary and Meniorial administrations for these appointment prievances, the merits of which had been established by CAUT committees inquiry, and the local associations there were supportive; yet these cases had remained unresolved for several years.

As for the AF&T Committee, the Board had ab-

As for the AF&T Committee, the Board had abdicated much of its responsibility for the case to it, sometimes by decision, sometimes by default. The authors are justified in questioning this. Again, however, the situation is more complex than their analysis indicates. It is true that the 1980-81 AF&T Committee refused Mande's request for a CAUT

inquiry, advising instead that he pursue the human rights avenue and that AF&T would assist him in that regard. However, it was this same 1980-81 AF&T Committee which accepted the Board's reversal willingly and established for Mandel a Fact-Finding Committee with a very strong membership and very broad terms of reference. Clearly, the 1980-81 AF&T Committee had no objection in principal to a thorough CAUT inquiry into the general and specific issues raised by the case. Otherwise, it could easily have proposed much narrower terms of reference which would, in turn, almost certainly have been approved by the Board.

The important question then, is why a majority of the 1982-83 AF&T Committee displayed such unprecedented opposition to the report of a committee of inquiry. In the opinion of this reviewer, the answer is contained in the November 12, 1982 letter from the Chair of AF&T to Mandel

The AF&T Committee which met in August and October to discuss the report was, with two exceptions, completely changed in personnel from the committee which rejected your original request.

As a result of two years of normal turn-over due to expiries of terms, the composition of the 1982-83 committee was very different. This illustrates a feature of democratic structures which is both a general strength and a particular weakness. The successor group may be antipathetic to the concent of its predecessor. It is entirely possible that had the report of the Fact-Finding Committee been received a couple of years earlier, or a couple of years later, a majority of the AF&T Committee would have supported it as strongly as a majority of the 1982-83 Committee opposed it. Since the Board was disposed to defer to the expertise of AF&T in grievance matters, this case may well have had a very different outcome if the membership of the AF&T had been slightly different in that year

It is important to note that the Board, after voting to receive the report, never did vote to accept or reject its findings and recommendations. Fenichel and Mandel have chosen to interpret this maction as a rejection, perhaps out of exasperation. It is possible to infer that some Board members were persuaded that the case had merit, but that further significant CAUT action would be futile, because the AF&T commentary had cast some doubt on the report and because CAUT would get no local cooperation from MAUT. The dismissal of the case by the QHRC may have further cooled feet that were afready getting cold, even though the Commission's purview was much narrower than that of CAUT.

The AF&T commentary, published with the report in the April 1984 Bulletin, is revealing. The commentary consists of lengthy, articulate, but often tendentious or trivial, arguments by the majority of the AF&T Committee against the various sections of the report, interspersed with brief, sharp and cogent counter-arguments by the minority in favour of the corresponding sections. At times one feels that the majority was caught up in an academic debating exercise against the Fact-Finding Committee. More substantially, however, the report and the reaction to it laid bare some deep-seated divisions within the Canadian academic community, divisions which were reflected in the composition of the 1982-83 AF&T Committee. The divisive issues are Canadianization, whether job applicants have any rights to fair treatment, and whether paternalistic university governance is better than democratic or collegial. The last mentioned distinction is sometimes confused with the distinction between unionized and non-unionized collegial governing structures, for cosmetic purposes.

cosmete purposes. Canadianization has been contentious for most of the past two decades, the main battles occurring in the 1970's, but with occasional outbreaks more recently. CAUT's policy statement was approved by Council in 1977. It is beyond dispute that these guidelines were violated in the Mandel case. The dispute within the AF&T Committee was over what this violation meant and whether it was wise for CAUT to try to enforce its own guidelines (with serious moral suasion). The majority-of AF&T may have misread or even disagreed with the policy statement. It says.

The appointment should be offered to the best-qualified Canadian who meets the stated requirements, unless...the appoint-

he Fact-Finding Committee concluded that the unfairness to Mandel and the harm to his career were so serious that a substantial remedy was in order.

ment in the case of a non-Canadian is justified.

and also says.

The CAUT is always prepared to investigate any allegations of anti-Canadian discrimination in appointments, and to endeavour to correct improper or unsatisfactory practices.

Unfair hiring practices have been around for a very long time. The only fundamental changes have been in the nature of the groups with the power to be unfair. The changes in the academic world have followed general changes in attitudes in the larger society. During each transitional period there have been those who have reacted against change, even though it was inevitable. The grounds for alarm, when stripped of rhetoric, have always amounted to, "the Sky is falling".

In our generation, ordinary faculty members have much of the control over hiring (with relative-ty few exceptions), It has been claimed that institution of modest procedures to guard against discriminatory hiring practices, and to rectify past discriminatory imbalances (for example, such procedures as CAUT's positive action policy statements regarding Canadians, dated 1977, and women, dated 1988), will constrain or diminish rights which CAUT and other groups have long fought to entrench. The rights supposedly threatened include academic freedom, tenure and collegial decision making. Such concerns appear to have informed the commentary by the majority of the 1982-83 AF&T Committee.

These concerns are misplaced, as well as futile. Rights are not static, but evolve and they evolve as a nonlinear open system. Extension of rights to a new group or creation of a new right need not entail a corresponding dimution for another group. What is diminished in such a process is not a legitimate right, but rather the power to act in an arbitrary and unfair manner. The Fact-Finding Committee gave considerable and careful attention to such matters in its report.

Historical articles by Michiel Hom, Donald C. Savage and others published in the Bulletin identify three broad phases in the past century regarding academic hiring control. In the first, governments (or the churches, depending on the type of university) intervened at pleasure. For instance. Toronto was forced to hire Hincks over Huxley, the former being distinguished as the Premier's nephew. In the second, control resided with presidents, with the intent that they would hold governments or other external sources of presnord governments or other external sources of pres-sure at bay. Presidents, however, could also act ar-bitrarily. The end of this period was foretold by the Crowe case at United College (Winnipeg). We may now be in a transitional period between the third phase, of faculty control, and a fourth phase. It is not yet clear what the dominant features of this new phase will be, but they are virtually certain to in-volve more faimess in hiring. The academic community, CAUT in particular, has an interest in having a positive influence over this transition. If it digs in its heels, change will be imposed from the outside, by courts, human rights tribunals, or general public pressure; in such event the ultimate structures may be rather less congenial. Those who doubt the presence of change should consider the implications of several of the cases which have received public attention in recent years. In addireceived public attention in received public to the Mandel, there are, for example, the cases of Sheila McIntyre (Law, Queen's) and Aleksandra Vinagradov (Engineering, Calgary), First, the unfairness in such cases was caused primarily by faculty members; senior administrators such as Deans and Presidents simply confirmed and continued it. Second, highly qualified persons wishing to embark on an academic career are no longer con-tent to be excluded or marginalized because of their views, sex or personality, and the public and public

institutions are prepared to assist them.

Fenichel and Mandel have concluded, on the basis of this case and a few others familiar to them.

that academic freedom and human rights, in current North American usage, are essentially ideologies which are "there to create he impression that there really is recourse" against arbitrary treatment, Correspondingly, the agencies like CAUT and QHRC which dispense these opiates, to use another Marxist term, serve principally the maintenance of existing power structures. CAUT's handling of this case can be explained, but not excused and hence the authors frustration is understandable. However, there are so many positive counter-examples in the three decades of active CAUT interest in rights matters, both general (in extensive policy developmen) and specific (in successful resolution of grievances), that this charge can be discounted as based on frustration. Indeed the authors themselves retreat somewhat from their extravagance a nave later.

what from their extravagance a page later. There are two very positive things that can be said of CAUT in connection with this case. One is left unstated by the authors, the other perhaps unnoticed by them. The first is that the only public vindication that Mandel's position on the case has received was provided by CAUT, directly and indirectly. It was because of CAUT's long-standing credibility as an organization that it was able to assemble a Fact-Finding Committee of the calibre of this one. It was because of the extensive body of widely accepted policies developed by CAUT that this Fact-Finding Committee was able to find in Mandel's favour in its report. It was CAUT which published the report. It was a minority of the AF&T Committee which effectively defended this report from the most articulate criticism it received, albeit by a majority of the same Committee. Even the QHRC Enquêteur, in reaching his favourable conclusion, relied to some extent on the work of the CAUT Fact-Finding Committee.

The second positive thing pertains to the fact that CAUT policies have their greatest effect when its member associations negotiate their incorporation into local terms and conditions of employment. Many associations have accomplished this with the policy on Canadianization. For example, the collective agreement at the reviewer's university has contained since 1980 the following provision, which is fully grievable and arbitrable.

The best qualified Canadian who meets the advertised requirements shall be appointed unless the appointment of a non-Canadian is justified on the basis of superior academic or professional qualifications, or expertise. The requirements shall not deliberately place Canadian applicants at a disadvantage.

Had such a provision been in force at McGill in 1981, Mandel would have had a reasonable prospect of process with his grievance.

of success with his grievance.
Finally, it must be admitted that the Mandel case exposed inadequacies in CAUT procedures and policies. The Board was too large and inexperienced a body to receive appeals against AF&T decisions and to handle grievances then accepted. Following the 1987 constitutional changes, such appeals will be heard and handled by the Executive Committee, amuch smaller body which also, as a body, has some experience with grievances, those of CAUT employees. CAUT's policy statements concerning living and re-hiring at the time of this case reflected the third historical phase. These policies were directed primarily toward protecting the rights of faculty members to have a major influence on eademic decisions. The Canadianization policy was a step beyond this and most recently the further step constituted by the positive action policy regarding women was taken. The Fact-Finding Committee drew attention to the need for a general policy designed to ensure that all decisions in academic dring are made on sound academic grounds. It drafted a policy, "to ensure fair hiring procedures in the universities," as requested in the terms of reference given to it by AF&T and the Board. But at the time AF&T did little and the Board nothing to implement such a policy. Currently, however, both the AF&T and Status of Women Committees of CAUT are working on this general recommendation of Professors Gibson, Côté and Johnstone.



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L'Accord du lac Meech — peut-il supplanter les droits à l'égalité des sexes?

par Lowell Murray

Vaici le premier d'une série de trois articles rédiges par le sénateur Murray sur l'Accord du lac Meech et qui paraîtront dans le Bulletin.

Un net consensus se dégage des opinions d'experts entendues par le comité parlementaire qui a étudié l'Accord Constitutionnel de 1987 : l'Accord constitue un ensemble raisonnable qui ren-force dès maintenant le (éderalisme canadien et jette des bases solides en vue de progrès futurs. En recommandan l'adoption de l'Accord, le

Comite traduit fidèlement le témoignage d'un grand nombre d'universitaires et d'experts du droit et des relations fédérales-provinciales.

Par ailleurs, des propositions ont été faites pour rouvrir l'Accord aux négociations afin d'en revoir presque toutes les dispositions.

Cet Accord nous a permis d'établir un juste équilibre entre les divers intérêts en cause et il ne peut être rouvert à la negociation sans risquer d'anéantir les progres réalisés jusqu'ici. Accepter ne serait-ce qu'une modification susciterait des pressions irrésistibles pour d'autres, et provoquerait l'effritement de l'entente.

Le Comité a noté que "le rejet de ce que les premiers ministres ont réalisé [...] ne résoudrait pas les problèmes véritables des intéressés.

De plus, il n'a découvert aucune erreur ensigne. seul motif qui aurait justifié, aux yeux des premiers ministres, la reouverture de l'Accord à la négocia-

La question des relations entre la Charte canadienne des droits et libertés et la reconnaissance du Québec Comme "Société distincte" a longtemps retenu l'attention du Comité au cours de ses audiences. Cette reconnaissance pourrait-elle sup planter ou remplacer certains droits prévus par la Charte, par exemple celui de l'égalité des sexes? Le poids écrasant des temoignages d'experts a

renforcé ce que les conseillers juridiques des premiers ministres leur avaient garanti avant que ceux-ci ne parafent l'Accord, à savoir que la disposition relative à la société distincte ne supplanterait, remplacerait ou enleverait aucun droit conféré par la Charte.

Personnellement, si je croyais que les droits à l'égalité et les autres droits pouvaient être supplantés, je serais le premier à réclamer une modification et, si l'on ne faisait pas droit à ma requête, à voter contre l'adoption de l'Accord lorsque celui-ci serait mis aux voix au Sénat.

Inutile de dire que j'ai applaudi à la conclusion du Comité sur cette question à l'effet que "cette clause n'attenue réellement en rien [...] l'actuelle protection constitutionnelle des droits individuels, y compris ceux garantissant l'égalité aux personnes des deux sexes.

Cette conclusion concorde en tous points avec le temoignage d'experts juristes tel William Lederman, doyen des constitutionnalistes canadiens, qui a déclaré que "pour ce qui est de son interprétation, je crois qu'il a le droit à l'égalité des sexes] parle de lui-même".

Cela ne signifie pas que la disposition relative à la société distincte soit dénuée de sens, bien entendu, mais elle diffère complètement de l'article 33 de la Charte. Cet article, qui nous vient de la ré-forme constitutionnelle de 1982, permet aux gouvernements d'adopter des lois qui supplantent des libertés individuelles telles la liberté d'expression et celle d'être protégé contre toute discrimination fondée sur la religion ou la race.

La disposition relative à la société distincte n'est pas, non plus, de même nature que l'article l de la Charte. Cet article, qui découle également de la réforme de 1982, permet aux assemblées législatives d'adopter des lois limitant les droits et libertés conférés par la Charte dans la mesure où les tribunaux jugent que ces limites sont raisonnables et justifiables dans une société libre et démocratique.

Contrairement aux articles 1 et 33, la disposition touchant la dualité linguistique et la société distincte constitue ce que les juristes appellent une 'disposition d'interprétation''. À ce titre, elle ne confère pas de pouvoirs aux gouvernements ni ne supplante des droits de fond, mais elle peut servir aux tribunaux à preiser le sens de la Consitution, Charte des droits comprise.

Dans l'interpretation de cette demière, les tribu-

naux pourront tenir compte du caractère distinct du Québec et de la dualité linguistique du Canada, comme ils tiennent aujourd'hui compte de la re-

connaissance de notre patrimoine culturel que l'on retrouve dans une autre disposition d'interpreta-

Comme il le mentionne dans son rapport. "le Comité mixtecroit que la définition des limites rai-sonnables [...] devrait relever des tribunaux. [...] Lorsque la Charte a été insérée dans la Constitu-tion en 1982, on a décidé de laisser aux tribunaux le soin d'en juger selon les faits de chaque cause 'ils ont à trancher. [...] rien dans les disposition qu'ils ont à trancher. [...] Het dans les comportant de l'Accord constitutionnel de 1987 se rapportant à la règle d'interprétation de la "dualité linguistique" et de la "societe distincte" nous amène à pro-

poser d'autres solutions."

Certains milieux semblent craindre qu'un éventuel gouvernement québécois peu respec-tueux des libertis individuelles pourrait tenter d'invoquer la disposition touchant la societe distincte pour fouler aux pieds des droits fondamen-

Outre le poids des opinions d'experts selon lesquelles une telle éventualité n'est pas légalement possible, je partage l'opinion du professeur Leder-man et d'autres personnes averties selon lesquels les Quebecois ne se laissent devancer par personne sur le plan du respect des valeurs démocratiques. Il est en effet largement reconnu que la législation québécoise touchant les droits de la personne est

celle qui offre la meilleure protection au pays.

Le témoignage de la Fédération des femmes du
Quebec, le plus important groupe féminin de cette province, renforce d'ailleurs mes convictions profondes à cet egard.

À titre de porte-parole de femmes qui vivent au sein même de cette société distincte, la Fédération a déclare devant le Comité mixte:"Quant à la rela-tion entre l'application de l'Accord et le respect des droits d'égalité, nous n'avons pas pu arriver à la conclusion que l'Accord représente un danger particulier." La Fédération a d'ailleurs repris cette position dans un télex adressé au Premier ministre, le 26 octobre 1987.

tre, le 26 octobre 1987.

En fait, contrairement à ce qui était le cas sous le gouvernement du Parti quebecois, qui avait demandé que le Québec soit à toutes fins pratiques soustrait à l'application de la Charte, le gouvernement de M. Bourassa et l'Assemblée nationale du Québec ont maintenant adopté la Charte sans auune réserve.

Il ne faut pas oublier que les femmes et les autres groupes sociaux importants qui réclament ac-tuellement des changements à l'Accord ont été reconnus lors de la réforme constitutionnelle de

En 1982, seul le Ouébec avait été mis de côté. Ceux qui réclament des changements devraient pe ser le fait que l'objectif fondamental de l'Accord est de réparer les dommages causés à l'unité nationale en 1982, par suite d'une réforme constitutionnelle opérée sans la participation du gouvemement élu du Québec et de son assemblée législative.

L'un des principaux éléments de l'engagement de notre gouvernement sur le plan de la réconciliation nationale consiste à mettre un terme à l'isolement du Québec. Cet Objectif a été repris par les dix premiers ministres provinciaux qui, en 1986, en ont fait la plus importante de leurs priorites constitutionnelles.

Après 20 années d'échec, voilà que l'Accord répond à tout le moins aux préoccupations du Qué-bec, et ce, au sein d'un Canada uni ou la Charte

protège pleinement les droits de la personne. L'Accord renforce le Canada en établissant un cadre qui favorise la collaboration fédéraleprovinciale, fondée sur le respect mutuel, en vue de répondre aux besoins des Canadiens.

Si les pressions de ceux qui réclament des modifications sonnaient le glas de l'Accord, ce pro-grès serait anéanti et nous laisserions aux génerations futures l'héritage malheureux de l'isolement du Québec par rapport au processus consti-

Voilà pourquoi les premiers ministres sont convenus que seule une erreur insigne justifierait la réouverture de l'Accord: en cinq semaines d'audiences, le Comité a réuni suffisamment de témoignages pour conclure que l'Accord ne contenait aucune erreur semblable.

C'est ce qui me permet d'affirmer qu'il n'existe simplement pas de motif légitime, d'ordre moral ou même pratique, justifiant la réouverture de

Voir lac Meech/9

Could the Meech Lake Accord override sexual equality

by Senator Lowell Murray

This is the first of three articles on the Meech Lake Accord by Senator Murray to be published in the Bulletin.

A clear consensus of expert opinion emerged before the Parliamentary Committee that studied the Constitutional Accord of 1987; the Accord is a reasonable package which strengthens Canadian federalism today and lays a firm base for future

progress.

The Committee's recommendation that the Accord be adopted reflects the testimony of a battery of scholars and seasoned practitioners of the law and federal-provincial relations.

On the other hand, proposals have been ad-



Senator Lowell Murray

vanced to re-open the Accord for renegotiation to revise virtually every clause of the Accord.

The Accord embodies a fine balance of inter-ests, and it cannot be re-opened without risking the progress that has been made. One amendment would lead to irresistible pressure for more, and

the agreement would unravel.

The Committee noted that "rejection of what First Ministers accomplished ... would not solve the real problems for the people involved."

And it found no egregious errors, which First Ministers agreed would be the only basis for re-

opening the Accord for renegotiation.

One issue attracted a good deal of attention at One issue attracted a good dear of aleithold at the Committee's hearings—the relationship be-tween the Canadian Charter of Rights and Freedoms and the recognition of Quebee's distinct society. Could this recognition override or supersede Charter rights such as sexual equality

The overwhelming weight of expert testimony reinforced what First Ministers were assured by their legal advisers before they signed the Accord

that the distinct society clause will not override, supersede or take away Charter rights.

If I personally believed that equality and other rights could be overridden. I would be the first to advocate amendment, and if that were not forthcoming to vote against adoption of the Accord when it comes to a vote in the Scnate.

Needless to say, I welcomed the Committee's conclusion on this matter: "We do not believe that the entrenchment of this clause will in any realistic way erode the present constitutional protections of individual rights, including gender equality

This conclusion was fully consistent with the testimony of legal experts such as William Leder-man, dean of Canadian constitutional scholars, who said that sexual equality rights continue to "speak loudly and clearly and they ride right through.

The distinct society clause is not meaningless, of course, but it is not at all like section 33 of the Charter. Section 33, part of the constitutional reform of 1982, permits governments to enact laws that override such individual freedoms as freedom

of expression and freedom from discrimination on

Nor is the distinct society clause of the same na-ture as section 1 of the Charter. Also part of the 1982 reform, section 1 allows legislatures to pass laws that limit any rights or freedoms in the Charter as long as the courts find the limitations reasonable and demonstrably justified in a free and

democratic society.
Unlike sections 1 and 33, the linguistic duality/distinct society clause is what lawyers call an "interpretation provision." As such, it does not create governmental powers or override substantive rights, but could be used by the courts to shed light on the meaning of the Constitution, including the Charter.

Just like the recognition of our multicultural heritage found in another interpretation clause, Quebec's distinct identity and Canada's linguistic duality will be factors the courts can take into account in interpreting the Charter.

As the Committee pointed out in its report, "the decision was taken in 1982, when the Charter was introduced, to leave these questions of balance to be determined by the courts on the facts of a par-ticular case" and "nothing in the 1987 Constitutional Accord relating to the linguistic duality/distinct society rule of interpretation calls for a different solution."

There seems to be a lear in some quarters that a future mean spirited Quebec government might try to invoke the distinct society clause to trample

Apart from the weight of expert opinion that this is not legally possible. I share the opinion of Professor Ledeman and others that Quehecers are second to none in their respect for democratic values. Quebec's human rights legislation is widely regarded as the strongest in the country. My fundamental convictions in this regard are

bolstered by the testimony of the Fédération des femmes du Québec, the largest voluntary women's group in the province.

Speaking for women who actually live in the distinct society, the Fédération told the Special Joint Committee: "As to the relationship between the implementation of the Accord and equality rights, we have been unable to conclude that the Accord poses any particular danger." The Fédération restated this position in a telex of October 26, 1987 to the Prime Minister.

In fact, unlike the Parti québécois government which demanded that Quebec be virtually ex-empted from the Charter, the Bourassa govern-ment and the Quebec Assembly have now embraced the Charter without reservation.

We should remember that women and other major social groups now pressing for changes in the Accord were recognized in the 1982 constitu-

Only Quebec was left out.

Those who seck amendments should reflect on the fact that the fundamental goal of the Accord is to repair the damage done to national unity in 1982 when constitutional reform went ahead without the participation of Quebec's elected government and

Ending Quebec's isolation is a key element of our commitment as a Government to national reconciliation, and it was also accepted by the 10 Premiers in 1986 as their top constitutional

Now, after 20 years of failure, the Accord at last accommodates Quebec's concerns within a united Canada where human rights are fully protected by the Charter.

The Accord also makes Canada stronger by establishing a framework for growing federal-provincial cooperation, based on mutual respect, in meeting the needs of Canadians.

If the pressure for amendments scuttled the Accord, we would forego this progress and leave fu-ture generations the unfortunate legacy of Quebec's isolation from the constitutional

This is why First Ministers agreed that only an egregious error would justify re-opening the Ac-cord — and the Committee concluded with ample evidence from its five weeks of hearings that there

is no egregious error.
This is why I say there is simply no morally

See Lake Meech/9

l'Accord à la négociation.

Aucune constitution ne sera jamais parfaite. Ainsi, dans la réforme de 1982, les gouvernements ont adopté une disposition"dérogatoire" qui permet au Parlement et aux assemblees législatives de suspendre la plupart des droits conférés par la Charte. Le Premier ministre de l'époque a choisi d'opérer la réforme en dépit de cette lacune. Comme le Comité mixte l'a affirme, voilà quelque chose que les canadiens pourrons réexaminer lorsque aura pris fin l'actuelle ronde de discussions constitutionnelles sur le Quebec. Le défi qu'il nous faut maintenant relever est ce-

lui de procéder à l'adoption de l'Accord de ma-nière a pouvoir envisager de nouveaux progrès. Je suis heureux de voir que c'est par une ecrasante majorité de 242 voix contre 16, et avec l'appui des trois chefs de parti, que la Chambre des communes a sur elever ce defi, tout comme les assemblées législatives du Québec, de la Saskatchewan et de l'Alberta.

legitimate or even pragmatic reason to re-open the Accord for renegotiation.

No constitution is ever perfect. In the 1982 No constitution is ever perfect. In the 1982 reform, for example, governments entrenched a "notwithstanding" provision which allows Parliament and legislatures to set aside most Charter rights. The Prime Minister of the day chose to proceed with the amendment despite this flaw. As the Joint Committee has suggested, this is something we can, as a nation, take another look at when the contribution of the province of the contribution of the cont the current Quebec round of constitutional reform is completed.

Our challenge now is to move forward by adopting this Accord so we can then turn our eyes to future progress. I am pleased that by an overwhelming majority of 242 to 16 votes, and with the support of all three party leaders, the House of Commons has joined the legislatures of Quebec, Saskatchewan and Alberta in accepting this challenge.



Status of Women

The assessment of excellence

by Rose Sheinin Vice-Dean Graduate Studies University of Toronto

This column is adapted from a speech given by Dr. Sheinin at the CAUT Status of Women Workshop in Fredericton in October, 1987.

Today, in Canadian universities, women make up well over 50 percent of the student body, averaged across all faculties and disciplines. As well, the professoriate comprises 18 to 25 percent women, and is growing. This new situation has presented the university community as a whole with a dilemma that continues to dog us: our assessment of excellence.

As women declared themselves scholars and academics in the latter half of the last century, two parallel streams of scholarship and professoriate evolved One was in the classical university structure, the other comprised the women's depart-ments, faculties, colleges and universities. The separate streams applied the same objective standards of excellence to completely distinct subsets of the guild of scholars and academics. The subjec-tive criteria were, however, markedly different, the differences being largely determined by imperatives (real or imagined) of gender.

As rational scholars, it would seem likely that

As rational scholars, it would seem likely that we should easily agree on the objective criteria of excellence. The subjective criteria continue to present us with a very difficult problem, primarily because we insist that they do not exist.

We proclaim that all criteria of excellence are "gender-blind". And yet we must know that subjective criteria usually derive from the fact that members of a guild self-define and self-select. In the past, and even into the present, the all-male guild has confused subjective parameters of their own shared male experience as scholars and own shared male experience as scholars and academics, with objective criteria of excellence which should indeed be gender neutral. A good example of the debate is currently going

A good example of the decise is conclusing going on in the pages of the University of Toronto Bulletin, as this institution leads the way to confronting the very difficult problems of converting the world of Canadian academia, from what was literally an Old Boy's Network, to a real collective of women and men dedicated to the highest standards and principles of scholarship, teaching and re-search. Because we are agreed that Canadian men and women, like those elsewhere, share the potential for such achievements equally, there is every expectation that the guild of scholars and

academics should reflect Canadian society. This should translate into a professoriate which is 52%

women.

In an article entitled "Gender and hiring: a flawed policy", Dr. Michael Marcus argues that ..."Candidates should be judged solely and exclusively on the basis of their academic performance and potential," ... "appointments" (should) "be made on strictly professional criteria."

Who would disagree with such sentiments?

And yet a brief glance at history tells us that for more than ten centuries, those who judge excel-lence in academics have continued to use standards which were defined exclusively by a very select group of men, to accomodate those whom they continued to select.

In another article in the Bulletin, Dr. Wayne

Sumner of the Department of Philosophy says:
"When discrimination against women has achieved systemic status, gender need not be appealed to as a factor independent of academic merit. Instead, stereotypical attitudes prejudicial to women permeate and corrode the very process of purely academic assessment. Although the ex-pressions of these attitudes may be invisible during the deliberative process, they can easily be recog-nized when stripped of their protective colouration. Generally speaking, the crucial intervention starts off looking positive enough: 'Yes, I agree that she has excellent qualifications on paper, but

Then follows one or another item drawn from the standard repertory (and usually delivered in a tone of profound regret): '...isn't she a bit strident and aggressive?!,' or '...will she fit in as a member of the (all-male) team?', or '...is she forceful of the (att-mate) team?, or ...is so forcein enough to handle those large introductory classes?, or '...does she really need the job. since her husband is working?', or '...won' is he just leave in a few years anyway to raise a family?''',

Dr. Sumner goes further in his analysis of how we assess excellence of women in the university

'All of the participants in the current debate appear to agree on two salient points; sex discrimination has played a significant role in the hiring practices of this university and women have been its principal victims. The mechanisms of this discrimination have, of course, been covert: prejudi-cial treatment of female job candidates is nowhere cal freatment of ternate joo calufutates is lowlicete authorized in the University's present appoint-ments policy, and no faculty member would admit to having practised it under that description. In-deed, it has taken the form of what the Supreme Court of Canada recently defined as "systemic dis-crimination", namely "discrimination that results from the simple operation of established procedures of recruitment, hiring and promotion, none of which is necessarily designed to promote discrimination",

What can we do to ensure that the objective criteria of excellence are applied in such a way that men and women in our greater Canadian society (and therefore including groups who have consistently been subject to discrimination by exclusion from academia) are offered true equality of oppor-

Troin academia are ordered and expeating of oppor-tunity in our academic workplace.

Dr. Mary Seeman of the Department of Psychiatry of the University of Toronto em-phasizes that a (professional)

"candidate is often selected on grounds of such hard-to-measure elements as quality of mind, intellectual curiosity, lecturing ability, creativity and prospects of future growth. Fortunately for the human species but unfortunately for search committees, men and women more often than not ap-preciate somewhat different qualities of mind. Intellectual curiosity is expressed differently in Intellectual curiosity is expressed university men and women. Men and women have different lecturing styles; women's preferred styles (more back and forth discussion, fewer jokes, less dogmatism) may not appeal to men. Women's creativity, traditionally, is expressed in the enhancement and nurturance of their students' and colleagues' creative efforts, sometimes at the ex-

pense of their own. Men make sure that attribution and recognition go to them. The prediction of future growth is fraught with difficulties. I would guess that it is correct 50 percent of the time. One tends to see future prospects in those with whom one identifies, i.e., in whose career path one recognized one's past self. Men would naturally see these prospects more readily in men, especially since women, by virtue of childbearing, promise an interrupted, perhaps less straightforward climb an interrupted, perhaps less straightforward climb

The debate about the assessment of excellence at the University of Toronto is extremely important. It is a welcome breeze of fresh and open air on a subject which has been kept secret to the guild in the past. I sincerely hope that this wind will freshen and blow the cobwebs of the centuries from our minds and permit us to sally forth with new concepts of standards of excellence, exemplars and mechanisms to apply them in assess-ment procedures which are in accord with the present and the future to which we look with great expectation.

A statement in the first Ontario University Act of 1907 says that "no woman shall, by reason of or 1907 says inat no woman shall, by reason or her sex, be deprived of any advantage or privilege accorded male students of the University". This is a most interesting statement of Affirma-tive Action, Avoidance of Sex Stereotyping, Equi-

ty in the Workplace and Equality of Opportunity. It could serve us in the present con-text, if we simply replaced the word "student" with "scholars and professoriate".

We would recognize and acknowledge the fact

that women and men are different and proceed beyond the obvious cry of "Vive la différence!" We would understand that women are more equal than men, and perhaps deserve to be treated so, because they bear the babies and thereby ensure the survival of the species. We would therefore ensure that the subjective framework of gender, space and time which presently define the steps to an academic career are not allowed to overshadow or interfere with the all-important objective criteria of excellence which women can, and should be encouraged, to fulfill.

Then we would be able to set aside the com-plaint of Virginia Woolf, who said. "The only charge that I could bring against the Fellows and Scholars of whatever the college might happen to be was that in protection of their turl, which has been rolled for 300 years in succession they had sent my little fish into hiding"

IN/PRINTS

Books received by The Bulletin. Unless otherwise noted, information was supplied by the publisher. Some books may be reviewed later.

THE COMPLEAT ACADEMIC: A PRACTI-CAL GUIDE FOR THE BEGINNING SOCIAL SCIENTIST. Edited by Mark Zanna and John Darley, Random House, 1987. This book provides senior graduate students and others with practical knowledge about becoming and being a professor. The authors look at how to get a job, manage time, teach and organize courses, do research, advise graduate students, obtain grants, write ar-ticles... Professors Zanna and Darley teach at the University of Waterloo and Princeton University

respectively.
WOLLASTON: PEOPLE RESISTING
GENOCIDE, edited by Miles Goldstick, Black
Rose Books, Montreal, 1988, More uranium is mined in northern Saskatchewan than anywhere else in the Western World. Much of it is mined on or near Native lands. This is the story of the Native people's struggle to protect their homes from the immediate and long-term environmental effects of uranium mining, and to have a say in how their lands are used.

SABBATICAL IN SEYCHELLES

The island paradise of the Indian Ocean

The government of Seychelles is seeking to recruit a senior educational planner interested in working in the island country during a sabbatical year.

Duties will include carrying out policy-oriented research and offering over-all assistance in the development of the national capacity for educational planning.

Accommodation and return transportation will be provided by the Seychelles government.

> Interested persons should contact Jim Fox, CBIE, Suite 1400, 85. Albert Street, Ottawa, Ontario K1P 6A4, tel. (613) 237-4820

British Columbia Court of Appeal judgement on mandatory retirement case at University of British Columbia

by Victor W. Sim CAUT Associate Executive Secretary

On January 6, 1988 a three-judge panel of the British Columbia Court of Appeal issued a judgement in a mandatory retirement case involving two employees of the University of British Columbia (a faculty member in Medicine and a member of the staff of the Registrar's office). In allowing the appeal against a lower court decision that the University mandatory retirement policy was valid the Court of Appeal found that:

the Court of Appear to fund that:

The University's mandatory retirment policy and
the contracts with the plaintiffs embodying it are
not subject to the Charter (of Rights and
Freedoms). However, the provision limiting the
Gfriish Columbia Human Rights Act's protection
to persons between the ages of 45 and 65 is contracy to s.151/ of the Charter, and is of no force
and effect under s.52 of the Charter. The Univerment at age 65 on the basis of the age distinction in
the Act.

The judgement stands in marked contrast to the recent decision of the Ontario Court of Appeal in a similar case involving members of the academic staff at several Ontario universities (see memo 87:75). The Court found in that judgement too that the universities are not subject to the Charter prohibition of discrimination on grounds of age and that a provision of the Ontario Human Rights Act, which restricts protection against discrimin tion on the basis of age to persons less than 65, is in breach of the Charter. It concluded, however, that the Ontario provision was justified under s.1 of the Charter as "...a reasonable limit justified in a free and democratic society". The BC court, in contrast, found that the provision of the Human Rights Act in that province could not be justified

Rights Act in that province could not be justified under s.1 of the Charter.

The CAUT Council will decide at its meeting a construction of the Cauthor of the Council will decide at its meeting the Ontario judgement to the Supreme Court. The differences between the British Columbia and Ontario independent suggest that the Supreme Court. tario judgements suggest that the Supreme Court of Canada would be likely to hear the appeal. A summary of the British Columbia judgement

Applicability of the Charter to the

University
The court first addressed the question of Pights and Freedoms apwhether the Charter of Rights and Freedoms ap-plies to contracts of employment in the University and to mandatory retirement policies which those contracts contain. The Charter applies (s.32) to the Parliament and government of Canada and to the legislatures and governments of the provinces in respect of all matters within their legislative competence. The activities of private persons and in-

stitutions are not governed by the Charter. According to the B.C. Court of Appeal, Charter cases already considered by the Supreme Court of Canada have established that the actions of "subordinate" bodies (such as universities, which are established by statute) may be subject to the Charter if there is a connection which is direct and "capable of being defined with some precision" between the Charter claim under consideration and a government action. The BC Court of Appeal in-terpeted this to mean that an impugned policy (e.g. mandatory retirement) of a body such as a univer-sity will be subject to the Charter only "...to the ex-tent that it bears a direct and definable connection to an Act of Parliament, the legislatures or their executives, thereby establishing an exercise of

governmental power.

The court suggested that the necessary connection could be established by evidence that the government exerted such control over the University that the policy in question could be regarded as a government policy or a policy developed under specific delegation of a government power.

In order to determine whether sufficient government control was present the court examined the management and administration of the University of British Columbia under the terms of the provincial University Act and concluded that the provincial government does not have a sufficient degree of control over, or connection with, the University to bring it under the terms of the Charter. The government does not have, for example, power to "select" a majority of members of the Board of Governors. It appoints only a minority of members to the Senate of the University. The provincial Universities Council is, moreover, constrained in its ability to interfere with powers conferred on the University by the Universities Act.

The court noted that the BC legislature has said

the cour note that the BC legislation has wait that the government shall not interfere with the right of the University to be independent in carry-ing out its core functions. The court also col-cluded that although the University, for the purposes of the Compensation Stabilization Act, is treated as a public service employer this "...does not establish government control or influence upon the core function of the University and, in particular, upon the policy and contracts in issue in this case". Additionally, the court noted that the government of British Columbia did not prescribe. require or approve the University's mandatory retirement policy. Finally, it noted that the fact that the University received 80% of its funding from

governments does not make its acts governmental.

The court, in concluding that the University mandatory retirement policy is not subject to the Charter, nonetheless indicated that it was not finding that no aspect of the conduct of a university would ever be subject to the Charter. It found, however, that "... the direct and precisely defined

connection ... between an act of the legislative, executive, or administrative branches of government, and the policy alleged to infringe the Charter, is not established in the case at bar. The contracts between the plaintiffs and the University are essentially private matters beyond the purview

2. The Relevance of the British Columbia Human Rights Act The court examined the charge by the plaintiffs that s.8 of the British Columbia Human Rights Act. which restricts protection against discrimination on the basis of age to persons between the ages of 45 and 65, is in breach of s. 15 of the Charter. It accepted arguments (by the British Columbia Attor-ney General) that the reason for the statutory provision was to protect older workers between 45 and 65 years of age against discrimination in employment but noted that the arguments applied with similar force to employees over age 65. It noted that specific reasons for limiting protection against age-based employment discrimination only to those between 45 and 65 were not readily apparent and had not been made out in the

The court noted conflict between the testimony of two University witnesses. One noted that mo pension plans are based on retirement at age 65 and that this justifies a requirement for retirement at that age. A second witness testified that the UBC pension plan and a collective agreement with some University employees provides for delayed retire-

The court rejected evidence of the University on The court rejected evidence of the University of the adverse effect of eliminating mandatory retirement. The University argued that the abolition of mandatory retirement would disrupt the systematic and planned renewal and restructuring of faculty and would increase the difficulty of appearance of the court of the c pointing new, younger faculty members. It ac-cepted the view of the plaintiffs that the negative effects on the University of allowing employees to retain their positions after age 65 are negligible The court concluded that "The number of employees who will wish to continue in the same employment beyond the age of 65 is very small. It follows that the impact on younger people entering the workforce on effective performance and administration will also be very small". In any event it found:

We are of the opinion that the evidence, considered we are of the opinion mai incevioence. Considered as a whole, does not support the conclusion that employment-related discrimination against those over age 65 in the guise of mandatory retrement schemes is fair and reasonable. ... In these circumstances, discrimination under s.15(1) of the Charter is established.

The court also rejected an alternative argument of the BC Attomey General that the protection

against discrimination in employment for persons between 45 and 65 years of age should be seen as an affirmative action program designed to assist older workers and justified under s.15(2) of the Charter which states

(2) Subsection (1) does not preclude any law, program or activity that has as its object the amelioration of conditions of disadvantaged individuals or groups including those that are disadvantaged because of race, national or ethnic origin. colour, religion, sex, age or mental or physical disability.

The court pointed out that s.15(2) requires that a group given a special advantage must be shown to be disadvantaged in comparison with persons denied the advantage. It concluded that no evidence had been provided to establish that the 45 to 65 year old age group is disadvantaged or that there is a justification for excluding those over age 65, arguably an even more disadvantaged

Justification Under Section 1 of the Charter

The court considered whether the infringement of the Charter contained in s.8 of the BC Human Rights Act is justified under s.1 of the Charter as ..reasonable limit prescribed by law as can be demonstrably justified in a free and democratic society." It applied a test developed in an earlier Charter case and concluded that the objective of protecting older workers against employmentrelated discrimination might, in some cases, jus-tify infringing the Charter rights of other individuals but that denial of protection against employment-related discrimination to persons over 65 was not justified in the case before the court. It concluded that the method of protecting some older workers (by limiting employment protection to those between 45 and 65) was arbitrary, that it unjustifiably eliminated the employment rights of employees over age 65, and, since it did not improve protection for the target group, was not proportional to the objective. In finding that the infringement of the plaintill's constitution-al right could not be justified under s.l of the Charter the court noted: "... administrative convenience cannot justify overriding rights guaranteed by the Charter ..

The Toronto law firm of Sack. Charney Goldblatt and Mitchell, which has been retained by CAUT and OCUFA to act on behalf of those involved in the Ontario case, was able to provide assistance to Mr. P. A. Gall and Mr. F. A. Schroeder who acted for the plaintiffs in the British Columbia case.

French resumé on page 11

Expected end of mandatory retirement in 1990's unlikely to cause glut of professors, study finds

by Carolyn J. Mooney

Reprinted with permission from The Chronicle of Higher Education.

Contrary to many predictions, the expected 1994 elimination of mandatory retirement for professors probably won't produce a glut of facul-

professors probably won't produce a glut of facul-ty members, according to a new study by two re-searchers at the Pennsylvania State University. Instead, the study wams, colleges and univer-sities should be concerned about future faculty shortages that will be especially acute in certain disciplines that have a large percentage of soon-to-be studies professors. be retiring professors.

24 universities report

The study was based on data collected from 24 research universities asked to report on their retirement policies, average retirement age, and faculty distribution by age and academic discipline. Not all universities reported in every category.

The study found that a federal policy change raising the mandatory-retirement age from 65 to 70 in 1982 had not significantly altered faculty members' retirement patterns, and predicted that the expected elimination of mandatory retirement in 1994 would not heavily change them, either. It also provided statistics showing that changing market demands for different disciplines could further compound a projected shortage of scholars in the future. As a result, universities could face serious faculty shortages in disciplines that currently employ large sectors of the professoriate, such as the humanities, mathematics, physical and life sciences, engineering, and languages, the

study concluded.
"Changing interest in and demand for different disciplines over the past three decades have greatly affected the age distribution of faculty by discipline," the study said. "Such differences will have dramatic impact on prospective retirement rates and the demand for replacement faculty in particular fields."

Shortage of data

The study was done by G. Gregory Lozier, executive director of the office of planning and analysis at Penn State, and Michael J. Dooris, a senior planning analyst at the university. It is the latest in a series of efforts by higher education officials nationwide to predict how the expected abolition of mandatory retirement — as well as demographic changes in the demand for scholars will affect future faculty-staffing needs. Because there has been a shortage of data on the mandatory-retirement issue for researchers to draw upon, the new information in the Penn State study

upon, the new montanon in the Petin State study has attracted special interest. Beginning on January 1, 1994, colleges and universities will no longer be allowed to require faculty members to retire, unless Congress decides otherwise. Some observers have expressed fears that without a mandatory-retirement age, colleges and universities will be left with a surplus of el-

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derly scholars who are no longer productive and a

shortage of opportunities for new scholars.

Already, officials at some campuses have been scrambling to find ways to deal with the expected

However, Mr. Lozier warned, the scrambling

may be premature.
"Many institutions have become all caught up in looking at one side of the staffing issue — how to get these folks to retire," he said. "We're trying to raise the red flag and say there's another aspect to this issue.

to this issue."
"If institutions are only looking at how to promote turnover, they're going to have a major problem," he added. "An equally big issue—and in some fields a bigger issue—is going to be replacing the retiring laculty with an equally qualified pool."

Two-thirds leave by age of 66

Among the study's findings: The average age at which faculty members retire is not significantly influenced by the man-

retire is not significantly influenced by the mandatory-retirement age.

The majority of faculty members eligible to retire did not take advantage of the 1982 policy change allowing them to stay on until age 70. according to data from 12 reporting institutions. A five-year study showed that the retirement age remained nearly the same between academic 1981–82 and 1983–86, with two-thirds of retiring freaths members continuing to leave by the age of faculty members continuing to leave by the age of

 Future retirement rates will vary significantly by discipline. That's because faculty members in fields that grew during the 1970's and 1980's, such as business, computer science, information science, and the health sciences, are younger than their counterparts in more traditional fields such as languages, the humanities, life and physical scien-

ces, and engineering.

For example, 27 per cent of faculty members in languages, the humanities, and engineering are between the ages of 50 and 59, the group that will need to be replaced by the end of the century. Only 14 per cent of faculty members in the computer example. and information sciences and 17 per cent of those in husiness fields are between 50 and 59. The figures are based on a survey of 21,793 faculty

members at 14 reporting institutions.

Factors other than the mandatory-retirement age are important in determining actual retirement ages. Such factors include the desirability of early-retirement incentive plans and the level of infla-

Penn State's faculty members, for example, tend to leave earlier than their counterparts elsewhere because the state has a lucrative retirement plan that rewards those who retire early. Mr. Lozier said. Once a faculty member begins draw-ing retirement pay, he or she can no longer teach. Officials at the institution are studying ways to alter the retirement plan without penalizing elderly faculty memhers interested in part-time teach-

ing, he said.

Many institutions need to do a better job of planning and of monitoring their faculty needs.

planning and of monitoring liner faculty needs. Not all institutions are aware of potential shortages, the study warns. Steps that could be taken to address future shortages include recruiting mid-career faculty members who now work in private industry, hiring

a new faculty member several years before an exa new faculty memoer several years to the con-pected retirement takes place, improving faculty-development programs to boost morale for both young and older faculty members, increasing graduate-assistant stipends, and taking other steps to encourage more young scholars to stay in

Other reasons for potential shortage

In recent years, a number of higher-education researchers have warned about the likelihood of future faculty shortages, for reasons other than the expected elimination of mandatory retireme

A report released last year by Howard R. Bowen and Jack H. Schuster, American Professors: A National Resource Imperiled, concluded that near ly half a million new faculty members would be needed over the next 25 years — replacing vir-tually the entire professoriate (*The Chronicle*, April 16, 1986).

A major reason for the increased demand for young scholars is higher education's rapid growth during the 1950's and 1960's, when enrollments soared and thousands of faculty members were hired. When enrollment leveled off during the 1970's, the pool of potential faculty members shrank significantly, with candidates going on instead to professional schools or jobs in business.

Meanwhile, the large group of professors hired during the boom years will soon be retiring together in large numbers.

Now the expected elimination of the mandatory-retirement age has added another twist to the speculation. Despite the lack of data, the issue has attracted considerable attention.

The National Academy of Sciences is expected

to conduct a national study on the ramifications of the 1994 change. But the study, which was to be sponsored by the Equal Employment Opportunity Commission, was being stalled because Congress hadn't allocated the \$1.2-million needed to finance it (The Chronicle, December 2).

needed to finance if the Chromete, December 2).

Jay L. Chronister, a professor at the University of Virginia's School of Education, is working on a study about why faculty members retire when they do. In a recent survey of 188 retiring faculty members, he found that the single biggest factor in their decision about when to retire was the attractiveness of a retirement plan.

While such plans may address short-term needs, he said, they could discourage older, productive faculty members from staying on their

jobs, once the mandatory-retirement cap is lifted.
"Institutions have got to find incentives to keep those [high-quality] people on," he said. "They re losing some of their better people through earlyretirement plans.

Problems cannot be ignored
Mr. Schuster, the co-author of the American
Professors study and a professor of education and public policy at Claremont Graduate School, said any data on the subject were useful. But, he strongly cautioned, even if most elderly faculty members don't take advantage of the elimination of mandatory retirement, the potential problems cannot be ignored. Colleges and universities must still be prepared to deal with difficult, touchy cases involving faculty members who stay beyond their prime, he said, even if they are few

"There are significant problems on both ends" he said. "On the one hand, there's still the emerg-

ing need to hire hundreds of thousands of new faculty members at a time when the attractiveness of the academic profession is not what it used to

"But the other part is that while there is likely to be a relatively small number of faculty members staying on beyond age 70, some of those are going to create terribly difficult situations."

You cannot afford uot to pay attention to them."

Copies of the report are available at no charge from the university's Office of Planning and Analysis, 405 Old Main, University Park, Pa. 16802; (814) 863-0405.

Based on responses from 14 universities in a study by G. Gregory Lozier and Michael J. Oooris, Pennsylvania State U.

Many institutions have become all caught up in looking at one side of the staffing issue - how to get these folks to retire."

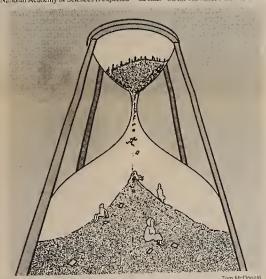
Professors reaching 65 in the next 10 years Agriculture Business 15 Education 25 Engineering 22 Health sciences 16 Language, area studies, and humanities Mathematics life. and physical sciences 21 Social sciences, psychology 20

French resumé 10

Dans in jugement récent concernant me affaire de retraite obligatoire à l'Universa-té de la Colonbie-Britannique, la com d'appel de la Colonbie-Britannique a jugé que la politique de l'iniversité sur la re-traite obligations d'écut sur salide. traite obligatoire n'étant pas valide La Conr a conchi que.

la politique de l'Université en matière de retraite obligatoire et les contrats qu'elle sous-tend avec les demandeurs ne sont pas assijettis à la Charte (des droits et libertés). Tantefois, la disposition limitant la protection accordée par la Human Rights Act de la Colombie-Britannique any personnes âgées de 45 à 65 aus va à l'encoutre du paragraphe ans la d'i concolle a paris, pro-15(1) de la Cherte et est unife et in-valide en vertu de l'article 52 de la Charte. L'Université ne peut justifier sa politique de retraite obliga-toire à l'âge de 65 ans en se fondant sur la distinction faite dans lo loi en matière d'âge.

C'est aussi que le secrétaire général ad-joint de l'ACPU. Victor Sim, a résumé le jugement de la Cour d'appel



CAUT/Group Insurance

CAUT members are entitled to apply for these low-cost plans: 1. LIFE INSURANCE up to \$300,000.

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Nouvelles brèves du Québec

par Michel Croteau Collaborateur du Bulletin-

Le financement de la recherche

universitaire

De l'avis du Conseil de la science et de la technologie du Québec; la nouvelle politique fédérale "de contreparie" en matière de subventions à la recherche aura pour effet, entre autres, de concentrer davantage l'activité scientifique canadienne en Ontario.

Cette politique permet aux organismes subven-tionnaires de recevoir des fonds supplémentaires du fédéral dans le mesure où ils parviennent à susciter des contributions du secteur privé. Elle risque cependant de creuser l'écart entre les provinces plus développées et celles dont les structures industrielles et scientifiques accusent actuellement un certain retard.

La comparaison entre le Québec et l'Ontario montre déjà la tendance. Le Conseil québécois de la science et de la technologie constate qu'en 1986-87 les établissements québécois n'ont reçu que 10.1% des crédits affectés à la "Recherche-Développement" alors que l'Ontario en obtenait 46.5%. En 1985-86, avant l'annonce de la politi-que fédérale, le Québec récoltait 18.8% des conributions des entreprises contre 54,4% pour

'Ainsi donc," écrit le Conseil, "du fait de la faiblesse relative de la participation des entreprises québécoises en R-D, les universités du Québec sont moins susceptibles que les universités on-

sont moins susceptibles que les universités on-nairemes de générer des fonds en veru de la politi-que de subventions de contrepartie". Il ajoute: "Il est prévisible que sans effort supplémentaire significatif, les universités québécoises seront moins en mesure de tirer tout le parti souhaité de la politique des subventions de

Le Conseil pense aussi que cette nouvelle politi-que risque de trop lier le développement de la recherche aux fluctuations économiques, qu'elle favorisera la recherche appliquée au détriment de la recherche fondamentale et qu'elle peut menacer la liberté universitaire.

Le Conseil ne condamne pas la politique fédérale. Il propose de s'y ajuster et demande à Québec de contribuer davantage au financement de la recherche fondamentale

Recherche fédérale

Le ministère québécois de l'Enseignement su-périeuret de la science vient par ailleurs de publier un rapport qui constate que les entreprises québé-coises n'ont obtenu en 1985-86 que 6,1% des con-trats scientifiques et techniques d'Environnement Canada. Les entreprises ontariennes en décrochaient 64%

decrochaient 04%. Ces informations, rendues publiques par Le Devoir, révèlent cependant que les universités québécoises constituent le seul secteur qui décroche une part supérieure aux 25,7% que représentent les Québécois dans l'ensemble canadien. Les universités québécoises ont en effet obtenu 36,1% des 1.7 M S distribués dans les établissements canadiens de haut-sa-voir par Environnement Canada. vironnement Canada.

La répartition des contrats d'Environnement Canada ne le cède en rien à celle des autres ministères fédéraux puisque le Québec n'a obtenu que 10,6% des contrats octroyés par Ottawa en 1986-87. Même si son littoral marin est beaucoup plus étendu que celui de l'Ontario, le Québec n'a réussi à dépasser la province voisine que par un maigre 2% (8,1% contre 6%) des contrats de recherche de Pêches et Océans.

Même phénomène au ministère de l'Agriculture où l'Ontario récolte 35% des contrats de recherche contre 12.6% pour le Québec.

Financement privé des universités

Les universités québécoises vivent présentement la course au financement privé. Presque tous les établissements universitaires sont engagés dans des campagnes de souscription pour tenter de se dégager une marge de manoeuvre et ainsi poursuivre leur développement.

Le phénomène a pris de l'ampleur au cours des cinq dernières années. Les universités de Montréal, McGill, Laval, Concordia et l'Ecole polytechnique ont réussi a amasser un montant global de 163 M S. Dans la majorité des cas, les global de 103 M S. Dans la majorite des cas, les objectifs initiaux ont largement été dépassés. A elle seulc, l'Université Laval a receuilli 40 M S soit 60% de plus que les 25 M S prévus au départ. Les universités québécoises se sont maintenant dotées de structures qui peuvent leur permettre de

soutenir des activités régulières de collecte de

Defend academic freedom at South Africa's open universities

An appeal to the university community from the Canadian Association of University Teachers

On October 19, 1987, the Minister of Education and Culture of South Africa, F.W. de Klerk, issued new regulations that, if applied, would put an end to university autonomy and academic freedom at South Africa's integrated open universities.

The regulations, which claim to uphold "the proper and uninterrupted functioning" of the universities, prohibit all legitimate dissent from the government's apartheid policies, especially protests organized by student organizations.

In order to receive their government subsidies - 80 percent of their budget the universities will have to prohibit all faculty and students from engaging in assembly or speech banned by the State of Emergency or other repressive laws. Moreover, on the request of the Ministry of Education, the universities will have to discipline or expel organizations and individuals accused of violating these provisions.

The regulations will destroy university autonomy and make the university an extension of the apartheid government.

Witwatersrand University and the Universities of Cape Town, Natal, Rhodes and Western Cape struggled to gain open admissions and university autonomy. They have all protested the Government's regulations, and face the threat of a complete government cut-off of funds. But even the mass protest of the university community may not reverse the Government's actions.

I urge you to protest these actions of the South African government. Send letters to President Botha and Minister de Klerk at the addresses below, and demand that the regulations be withdrawn, and university autonomy and academic freedom be respected.

P.W. Botha, President Office of State President 59 Union Buildings Private Bag X1000 Pretoria 0001 Republic of South Africa Mr. F.W. de Klerk Minister of Education Republic of South Africa 338 Cooperation Building Private Bag X603 Pretoria 0001 Republic of South Africa

Also write to J.H. De Klerk, Ambassador to Canada, South African Embassy, 15 Sussex Drive, Ottawa, Ont. K1M 1M8

John Evans President, CAUT

Notes from the USA

U.S., Soviet researchers trade information at "science summit"

American science saufmint
American science leaders were given their first
taste of glasnost in December when they met with
top members of the Soviet Academy of Sciences
in what participants decribed as an unusually frank
exchange of information on the major science, technology, and economic programs in the two countries. Frank Press, president of the National Academy of Sciences, who presided over the un-precedented three-hour discussion between 38 American and 10 Soviet science leaders, said the Russians' main message was that they had embarked on a bold experiment to restructure their conomy and improve their educational system and that they had no reluctance about sharing the details with Americans. "For many of the Americans in the room, this was their first view of the Soviets," he added, "and they were surprised by their things from the control of the Soviets." by their utter frankness

Mr. Press indicated that he had been heartened by the large contingent of Soviet scientists who ac-companied Mikhail S. Gorhachev to the summit with President Reagan. He said it indicated to him that the Russian leader had "elevated the status of science in his country." Such a change, he said, was an encouraging sign that future collaboration between Amprican and Soviet scientists was inbetween American and Soviet scientists was increasingly possible.

N.Y. Colleges tell staff to treat AIDS

The deans of 13 New York State medical colleges have announced that any faculty member, resident, or medical student who refused to treat a patient with AIDS would be dismissed. In a draft statement, the deans urged that dismissal, "the ultimate sanction." would be the punishment in any case of refusal to care for an AIDS patient. The policy is believed to be the first in the country to require disciplinary action for refusal to treat the disease. It goes beyond a statement last month by the American Medical Association, which said doctors had an obligation to treat AIDS, but did not advocate specific penalties for failure to do so. Under the New York policy, medical students, interns, and residents who refused to treat patients will be expelled from their schools or training programs. Physicians who refuse to treat patients will lose their faculty appointments and be dis-missed from affiliated teaching hospitals.

Three Baptist professors are latest casualties in war of fundamentalists vs. moderates

A continuing battle between moderate and fundamentalist Baptists left three more casualties when two professors at Missouri Baptist College in St. Louis were let go and another resigned. At issue was the administration's requirement that the

college's five full-time science professors teach that only the biblical version of creation is correct. that only the biblical version of creation is correct. Leroy Madden, a professor of chemistry and chair-man of the department of natural sciences, said he would rather step down from the job he has held for the past 17 years than follow that order. The college has also denied reappointment to Larry Davis, a professor of religion, and Douglas Her-man, a professor of religion, and Douglas Her-man, a professor of rhistory — both of whom repor-tedly disagree with the administration's fundamentalist views.

Patrick O. Copley, the college's president, denied that academic freedom had been violated. Mr. Copley said he had told faculty members they should teach the biblical version of creation, and

that evolution should be presented as a "theory", rather than something grounded in scientific fact. Jordan E. Kurland, associate general secretary of the American Association of University Professors, said he had been contacted about a number of alleged academic-freedom violations at religious institutions recently. He called the situa-tion at Missouri Baptist "about the crudest case

Prepaid-tuition plans meet growing resistance

Prepaid-tuition plans, which in 1987 appeared

to be taking the country by storm, are running into increasing skepticism from state officials. The increasing skepticism from state officials. The Governor of California recently vetoed such a plan and legislatures in Illinois and North Carolina have enacted alternative ways for parents to save for their children's college education. Officials in the three states — all of which are considered leaders in setting state higher-education policy — said they were concerned about the viability of prepaid-tuition plans and whether they would unreasonably limit the choices of institutions gradens continued to the control of the con ly limit the choices of institutions students could

attend.

Michigan was the first to adopt a prepaid-tuition plan, and four other states have followed suit. State legislatures in many other states have assigned committees to study the plans and many are expected to consider adopting them next year. The prepaid plans allow parents to pay the cost of public-college tuition in their state many years before their children reach college age. Parents pay the state a more determined amount and receive a certification. the state a predetermined amount and receive a cer-tificate good at a state college for four years of tuition or a private college in the state for a tuition waiver that is equal to the cost of public college tuition. The state is able to afford the plan, proponents say, because it can obtain a better return on the pooled investments of parents than the parents can as individuals.

CAUT INCOME TAX GUIDE 1987

Preface notes

1. All references are to the Income Tax Act except as where otherwise noted.

2. The figures in the 'French' quotation marks « » refer to the corresponding sections of the Taxation Act of the Province of Quebec.

For constitutional reasons, there is no with-

 For constitutional reasons, there is no with-holding tax levied by the Province of Quebec on the rental or other income of non-residents, hence there are no corresponding sections in the Taxation Act of the Province of Quebec.
 There is no treaty that binds the Province of Quebe with a foreign country. However, section 488 of the Quebec Taxation Act and Regulation 488R1 made thereunder give effect in Quebec to the principles embodied in the treaties that Canada has sined. Consequently, income of that Canada has signed. Consequently, income of non-residents exempted under a Canadian treaty

non-residents exempted under a Canadian treaty will not be subject to Quebec income taxes.

5. Interpretation bulletins (which are not technically binding on the government but which will probably be followed by it) as issued by the Department of National Revenue, Taxation, will be referred to by the Department's issue number, i.e., 'IT-221R'.

The Federal Budget of May 23, 1985 made certain proposals relative to tax incentives for retirement savings. Recently, the Minister of Finance tabled a motion to amend the Income Tax Act which contained similar rules but delayed implementation. Comment on these proposals fol-lows below.

TAX REFORM

Purported tax reform proposals were an-nounced by Mr. Wilson on June 18, 1987. These proposals will generally not have an effect until

The general thrust of the tax reform proposals will be to broaden the tax base by eliminating or reducing many tax deductions while at the same

time lowering tax rates.

The effect of these proposals will be that revenue collected from taxation will decrease. To make up for this lost revenue the sales fax will be increased and reformed but at a later stage.

At this time it is too early to forecast how the ultimate tax reform proposals will take shape or be enacted. A Notice of Ways and Means Motion was tabled in the House of Commons on December 16, 1987. As a result of this uncertainty, it would not be appropriate to detail all the representations of the proposal of the would not be appropriate to detail all the proposed changes. Rather, areas potentially affected have been flagged. The last section of this guide gives an overview of the new reforms based on current knowledge with emphasis on those areas impacting on academics.

The income tax consequences of the distinction between employment and business income.

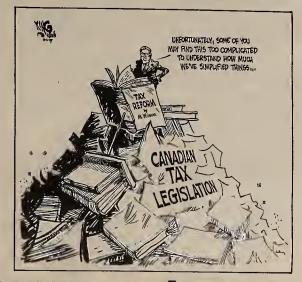
The Income Tax Act contains no statutory definition of 'income' although Section 3 «28» does list the basic rules for computing the amount of a taxpayer's income for a taxation year. The Act distinguished the various sources of income The most important distinction for the majority of university teachers is that applied to income from an office or employment in contrast to income from a business or profession.

Employment income is the teacher's salary or

ther remuneration received for the performance of duties arising from his 'contract of service' as set out in sections 5 and 6 «32–33, 36–46». Section 8 «59–79» describes the expenditures which may or may not be deducted from employ-ment income and are specifically limited to those enumerated in this section. (Subsection 8

Business income (Section 9 «80–82») includes all remuneration received by a teacher for professional services rendered under a 'contract for

A professor may find it advantageous to con-sider the distinction between these two sources of



income, as described below, because of the sig-nificant differences in the deductions which are allowable therefrom. In the case of income from an office or employment, only a restricted list of statutory deductions is permitted, whereas the recipient of business income may generally deduct any reasonable expenses other than pay-ments on account of capital which were incurred for the purpose of earning the income. Amortization of capital costs is usually deductible against business income in the form of capital cost allowances (depreciation), as provided by the Act.

income from employment

A teacher's salary received as recompense for teaching and administrative duties is normally classified as income from employment. To this must be added fringe benefits which represent ad-ditional or supplemental remuneration from employment. Fringe benefits are generally noncash emoluments.

Interpretation Bulletin IT-470 enumerates the various common types of fringe benefits and in-dicates whether or not the value thereof should be included in the employee's income. A special release amending certain paragraphs of IT–470 was issued on May 25, 1984, applicable as of January 1, 1982.

Studies dealing with the income tax implica-tions of Wage Loss Replacement Plans (Long Term Disability) in particular and with fringe benefits in general are available from CAUT or

Fringe benefits included in income

Examples of fringe benefits which must be included in income from employment are:

 a) premiums paid by a university to or on behalf of an employee for provincial hospitalization or medical care insurance plans except for the mandatory portion which the employer is to con-tribute under the plan;

b) allowances for personal or living expenses

received from his employer;
c) the value of the benefit received through an employee's personal use of an automobile owned or leased by his employer. The automobile standby charge is 2% of the original cost per month in the case of employer owned automobiles, and 2/3 of the annual lease costs in the case of employer leased automobiles. Some ad-justment (except in the Quebec Income Tax Act) may be allowed if the personal use is less than

A side from his/her regular salary, a professor may derive income from royalties, consulting fees, writing lectures, appearances on television or radio, all of which are usually classed as income from a business or profession. In computing taxable income the teacher may deduct such expenses as are allowable from business or professional income, however, the \$500 employment expense deduction will not be available against this income.

12,000 kilometres per annum. The personal portion on operation costs is a separately-calculated benefit, based on the personal kilometres driven; d) wage loss benefits received out of a sickness

or disability insurance plan maintained by the university. (Consult the study mentioned above and IT-428 for further details);

e) that part of a premium paid by the university for group life insurance in excess of \$25,000;

1) imputed interest on interest-free and low-

interest loans made by an employer to an employee in certain circumstances after 1978. After May 23, 1985, if an employee moves to a new house at least 40 kilometres closer to his/her new location, the benefit will be reduced. For a five-year period, the ahatement will be equivalent to the amount that would have corresponded to this benefit if the loan had been a \$25,000 no-interest loan still outstanding for a live-year period from the date the loan was extended.

g) remission of tuition fees provided by an educational institution to its staff members (unless the course was undertaken by the staff member for the benefit of the employer) or their children.

h) termination payments and amounts received as damages for wrongful dismissal are fully tax-able in the year the amount is received. However, a portion thereof may be transferred by way of a lump-sum payment to an RRSP or a Registered

Pension Plan (RPP) as follows:

i) \$2.000 for each year an individual was employed by the employer or a related party:

ii) \$1,500 for each year of service prior to 1987 that the employer's contribution to an RPP had not vested at the time of retirement.

These transfers must be made either in the year the payment is received or within 60 days after the end of the year.

the end of the year.

Proposed pension reforms which are referred to elsewhere in this guide provide that, for retirements after 1986, the amount of retiring allowances which may be transferred to an RRSP will be limited to \$2,000 per year of service after 1986. The current maximum is \$3,500 per year. For those amurinating retirements should, it would be those anticipating retirement shortly, it would be well to verify the legislation as it is enacted.

Fringe benefits not included

Examples of fringe benefits which need not be included in income are as follows

a) transportation to the job in cases where employers find it expedient to provide vehicles for transporting their employees from pick-up points to the location of employment at which, for security or other reasons, public and private vehicles are not welcome or practical; b) an employer's cost of providing recrea-

tional facilities for employees' use without charge or for a nominal fee:

c) an employer's contributions to a private health services plan, including dental services for employees as well as the value of benefits flowing from the plans;

d) moving expenses paid or reimbursed to an employee under certain prescribed circumstan-

 e) free parking provided for employees;
 f) a reimbursement of the costs of attending a convention where an employer requires an employee to attend in the line of duty associated with his employment:

g) the employer's contributions to a wage loss replacement plan for employees. (See the study referred to above for full details).

h) transportation passes except for airline passes under certain space-confirmed hasis.

Income from a business

Many teachers provide services as independent contractors for their universities or for other institutions under a contract for services which is not an employment contract and which does not give rise to income from employment. Aside from his/her regular salary, a professor may derive income from royalties, consulting fees, writing lec-tures, appearances on television or radio, all of which are usually classed as income from a basi-ness or profession. In computing taxable income the teacher may deduct such expenses as are allowable from business or professional income, however, the \$500 employment expense deduc-tion will not be available against this income.

In addition to routine teaching duties a profes-sor may teach special courses in summer or night programmes or in graduate school. Whether a contract of service (an employment contract) or a contract for services (a business contract) exists will depend upon the facts of each case. Revenue Canada, recently supported by the courts, has concluded that special teaching services are often performed under an employment contract par-ticularly where subjects are taught under the same conditions and discipline as apply to courses in the regular curriculum.

Contract for services

However, in some circumstances, the teaching of non-credit courses may be performed under a non-employment arrangement. Some of the fac-tors which provide evidence of a contract for services for the teaching of non-credit courses are as

a) A contract of service (employment) generally exists if the person for whom the services are performed has the right to control the amount, the nature and the direction of the work to be done and the manner of doing it. A contract for services (non-employment) exists when a person is engaged to achieve a prescribed objective and is given all the freedom he requires to attain the desired result. (From Interpretation Bulletin IT-312, paragraph 4).

 Duder a contract for services the teacher's discretion and responsibility for expenses incurred by him in providing the services should be clearly defined in a formal contract or exchange

of correspondence.

c) The employment of the services of others by a teacher in carrying out his contractual obliga-

tion is evidence of a contract for services.

d) A contract for services may be implied where a teacher supplies services to more than one university or institution.

It may also be helpful to examine the four tests applied by the courts in some of the recent cases on the subject of self-employment. The four tests are: 1, the control test; 2, the integration test: tests are 3, the connormal rest; 2, the integration test;
3, the economic reality test and 4, the specific result test. Details relating to these tests can be found in the Tax Column of the December, 1980 issue of the CAUT Bulletin. Copies of this information are available from CAUT on request.

Many universities enter into separate contracts with teachers for the above mentioned sup-plementary services. Where a university pays for such on invoice through accounts payable, or reports the income on the T4A «Release 1» form rather than on the T4 «Release 2», such practice provides evidence that the university does not consider the remuneration to be employment income. In addition, the university should not with-hold any income tax, CPP OPP or UIC on these payments. Administratively, this greatly strengthens the teacher's position when he reports the fees as business income on this tax return, although it does not change the proper legal characterization of the relationship between the taxpayer and the payer.

professor who teaches a specialty course within the university confines, but on behalf of an outside institution, would do well to arrange for payment directly from the sponsor. If the remuneration is channelled through university payroll and reported on the T4 «Release I» form payon and reported of the 14 exceedes 18 form the recipient may experience some difficulty in persuading his District Taxation Office that it is business income. His/her prospect for success would improve if the income were paid through accounts payable on receipt of invoice from the teacher or reported on a T4A «Release 2». Many universities will honour such requests.

Clearly, it is to a teacher's advantage to have all of his business income recognized as such because of the broader range of deductible ex-penses. For instance, if a teacher maintains an office in his home in order to earn business come, the expenses of the office are deductible from his business income. (See office expenses, below). Since no income tax will be withheld at source from business income, the taxpayer should bear in mind that he must make up for this deficiency when his annual income tax return is subsequently filed. Furthermore, unless tax is deducted at source from at least three-quarters of a taxpayer's "Net Income" for a taxation year, he is required to make quarterly instalment pay-ments, failing which interest will be charged on the deficiency. (See Individual Income Tax Return for calculation of "Net Income"). (Subsection 156 (1) «1026»).

Deductions from employment income

Section 8 «59-79» specifies the deductions which are permitted from employment income, Subsection 8(2) «59» contains the general limita-tion that, except as permitted by section 8, no other deductions are allowable. In contrast, all reasonable expenses of earning business or professional fee income are deductible for income tax purposes, except capital outlays which are generally amortizable.

Allowable deductions from employment in-

come include the following:

a) Employment expenses - available to all employees except corporate directors up to 20% (in Quebec, 6%) of employment income with a limit of \$500 «\$600 in Quebec» (see Tax Reform Section for changes after 1987). (Paragraph 8 (1) b) Legal expenses — an employee may deduct legal expenses incurred in collecting salary from an employer or former employer.

salary from an employer or iomer employer. (Paragraph 8 (1)(b) «77»).
c) Teacher's exchange fund — a single amount in respect of all employments of the taxpayer as a teacher, not exceeding \$250 paid by the Canadian Education Association for the benefit of teachers from Commonwealth countries present in Canada under a teachers' exchange arrangement. (Paragraph 8 (1) (d) «79»),

d) Travelling expenses incurred by an

employee:
i) who is ordinarily required to carry on the duties of his employment away from his employer's place of business or indifferent places, and:

ii) who has a contractual obligation to pay travelling expenses in the performance of his duties and for which he is not reimbursed by a

travel allowance

After 1988 it is proposed that limits will increase subject to a maximum of 18% of earned income. These limits (which reach \$15,500 in 1995) will be reduced by a "Pension Adjustment" for those who are members of a registered pension plan. The adjustments will be based on the prior year.

Relevant situations might arise where a teacher participates in an exchange programme or is required to commute between two campuses of the same university or employer at his/her own expense (Paragraph 8 (1) (h) «63»). Expenses incurred for travelling from home to the place of employment are however not deductible.

If the use of an automobile is involved, interest and capital cost allowances (depreciation) may be included in the travelling expense. (Paragraph 8 (1) (j) «64»). (IT – 272R) (See "Automobile Expenses" below).

In Quebec the interest paid on a loan, made for the purchase of an automobile is deductible start-ing in 1984. The deduction is the lesser of 20% of the interest paid on the loan or \$500.

e) Dues and other expenses of performing duties.

 i) dues for membership in professional societies are not deductible from employment income unless the payment of the dues is neces-sary to maintain a professional status recog-nized by statute. If membership is a necessary expense of earning business or professional in-come the dues will be an allowable deduction therefrom. (Subparagraph 8 (1) (i) (i) «68a»). ii) faculty association fees qualify as union dues and are deductible from employment in-come. (Subparagraph 8 (1) (i) (iv) «68b»). iii) office rent, salary to an assistant or sub stitute, or cost of supplies if required to be paid by the employee by his/her contract of employ-ment. (Paragraph 8 (1) (i); subparagraphs (ii)

and (iii) «78»). f) Unemployment insurance premium -(Paragraph 8 (1) (k) «70a»).

(Paragraph 8 (1) (8) «roa»), g) Canada or Quebec Pension Plan contribu-tions — Paragraph 8 (1) (L) «r0b»), h) Contributions to a registered pension plan (RPP) — up to \$3,500 (\$5,500 in Quebec) each year in respect of current services if retained by the employer from salary. (Paragraph 8 (1) (m) «70R, 71»). If the RPP is a defined-benefit plan, all current service mandatory contributions are deductible. Additional voluntary contributions after Oct. 9,1986 are not deductible. However, past service contributions of up to \$3,500 are still

i) Contributions to a registered retirement savings plan (RRSP) — a teacher may choose to supplement his university pension by paying premiums into a registered retirement savings plan. Such premiums are deductible up to a limit of the lesser of 20% of eamed income and \$3,500; of the resset of 20% of carried file of the angle as a solution including both current and past service contribution including both current and past service contributions. If paid within 60 days after December 31, the RRSP contribution may be treated as if it was paid in the prior year, in which case it will be measured against RPP contributions of that year for deductibility.

Should a teacher contribute at least \$3,500 to his RPP (either for current services, past services or both), he/she will not be entitled to any deduction for any amount contributed to an RRSP

If you do contribute to an RRSP and you can-not deduct the contribution in that or the prior year, because for example you have contributed \$3,500 or more to an RPP, you may obtain a refund of the excess contribution from the issues of the plan. You should obtain form T3012 from your local District Office for this purpose. In the year you receive a refund of your excess contribution, the amount received must normally be included in your income and is subject to tax However, the refund will not be taxed provided the refund of the excess is received before the end of the year following that in which the Assessment Notice disallowing the deduction is received.

For example, suppose you contribute \$1,000 to an RRSP in January 1987, which you cannot deduct in either 1986 or 1987, and your 1986 return is assessed in 1987 disallowing the \$1,000 deduction (you may not have even claimed it knowing it was not deductible). The refund of the \$1,000 must be received by the end of 1988 to be exempt from tax.

Where the contribution in a year in respect of an RRSP is in excess of \$5,500, the refund of the excess contribution will be fully taxable. Alternatively, if such an excess is left in the plan, there will be a penalty tax of 1% per month levied on the excess contributions until repaid.

As referred to in Item #6 of the Preface Notes. new rules have been recently proposed to con-tribution limits to the RRSP's for those who are not entitled to benefits under a registered pension plan. Maximum contributions for 1987 is \$7,500 the limitation that contributions cannot exceed 20% of earned income. For those entitled to such benefits, contributions are limited to \$3,500 less registered pension plan contributions.

After 1988 it is proposed that limits will increase subject to a maximum of 18% of eamed income. These limits (which reach \$15,500 in 1995) will be reduced by a "Pension Adjustment" for those who are members of a registered pension plan. The adjustments will be based on the prior year. Employers will be required to report each individual's Pension Adjustment to Revenue Canada which will then be able to report the

RRSP limit to the taxpayer.

Beginning in 1989 the unused portion of permitted amounts an individual could contribute to an RRSP may be carried forward for up to seven

It is worth mentioning that as an alernative to contributing to your own RRSP, you may contribute to a plan in the name of your spouse up to the same limits. This may be advantageous if your spouse is in a lower-tax bracket when funds are ithdrawn. It must be remembered that spousal plan contributions deductible in the current year and deducted in the previous two years must be included in the income of the contributor if withdrawn during the year. (Subsections 146
(8.3), (8.5), (8.6) and (8.7) «931, (931.3, 931.4,
931.5»). The deductibility of interests on funds borrowed after March 30, 1983 to contributed to registered pension plans (RPPs) and registered refirement saving plans (RRSPs) is not permitted. Taxpayers who contribute their own savings to these plans will be unaffected.

For the 1982 and subsequent taxation years, a taxpayer will be allowed to transfer funds on a taxfree basis from his/her registered retirement savings plan to a registered retirement savings plan for his/her spouse or former spouse from whom he/she is living apart where a court orders a division of the plan between spouses on or after

the breakdown of the marriage.

Until recently, a taxpayer nearing retirement was offered two choices for funds held in an RRSP; either convert the balance into a life annuity before his 71st birthday, or withdraw the funds before that time and pay tax on them immediately. These rules were amended in 1978 to offer at least two further alternatives

Now, before the end of the year in which you reach age 71, you will have the choice of either withdrawing the funds and paying tax on them im-mediately, or converting your RRSP into one or any combination of:

an annuity for life,

an annuity for a fixed term to age 90, or
 a new plan, called a registered retirement in-

come fund (RRIF), out of which payment will be made to you each year to age 90.

The term of years under either of the latter two alternatives may, if you choose, be based instead on the age of your spouse—so that payments out of the fixed term annuity of the RRIF can be spread over the period to the year in which the younger of you reaches age 90.

For 1986 and subsequent years, individuals are permitted to have more than one RRIF. In addition, it is now permissable to withdraw any amount above the minimum presently prescribed in a year from an RRIF. Payments from an RRIF may now start at any time after purchase rather than in the following calendar year as was the case

An article entitled "Income Tax and Senior Citizen" has been published by CAUT and copies are available upon request from CAUT or OCUFA. The article deals with a number of income tax issues which are of particular interest to persons who are approaching, or who have reached retirement age.

 j) Moving expenses are deductible only from the income of the new job and where the taxpayer has moved at least 40 kilometres closer to the new job location. Expenses may include travel, transportation and storage of household effects, temporary lodging and meals, cancellation of a lease or cost of selling the former residence, legal fees in connection with the purchase of a new residence and any taxes on the transfer or registration of title to the new residence if the taxpayer or his spouse has sold their old residence as a result of the move. (Paragraph 62 (3) «350»). There is a time limit of 15 days in respect of temporary lodging and meals. (See Rev. Can. Tax pamphlet Moving Expenses", Special release IT-178R2 and form TI-M).

If the moving expenses are greater than the in-come earned at the new location, the excess may be carried forward and deducted from such in-

come in the following year.

The general rule is that only moves within Canada qualify; however, there are certain exceptions for students.

If you change residences to begin full-time at-tendance at an educational institution (whether or not it is in Canada), you may deduct expenses incurred in moving from your old to new residence (at least one of which must be in Canada), if it results in your living at least 40 kilometres closer to the new institution. Such expenses may be deducted only against award income such as scholarships, fellowships, research grants and similar awards and only to the extent that such income is reported on your income tax return.

Students who leave Canada to study or foreign students coming to Canada to study at post-secon-dary educational institutions are entitled to deduct moving expenses from scholarships, fellowships, research grants and similar award income.

If you return to Canada from attending a foreign institution as a full-time student in order to take up employment or to carry on business. you may not deduct the moving costs of returning

k) Child care expenses may normally be claimed only by the lower income spouse al-though the higher income spouse may be eligible under certain circumstances, the most usual of which occur where the lower income spouse is in full-time attendance at university or is physically or mentally incapacitated. In Quebec, as of 1986. the deduction for child care expenses may be claimed by either spouse or split between them according to a proportion of their choice. Costs of babysitting or day nursery services, lodging at a boarding school or camp qualify if they conform boarding school or camp quality if they conform to the specified rules and are within the stated limits. Frequently, such expenses are not available because the child is in school and no expense is incurred. However, summer camp costs up to 560 per week are claimable (in Quebec, S70 For children under 6, \$35 for others). Attendance at hockey and similar schools also qualifies. Expenses must be incurred for the purpose of permitting the claimant to be employed, carry on a business or engage in research or similar work in respect of which the individual has received a

Expenses must be for care in Canada and are deductible only for the year in which they were incurred and paid. However, Canadians serving abroad in the armed forces, in aid programs and at diplomatic posts are considered to be residents of Canada for tax purposes. (Subsection 250(1)). These parents, and others who have been deemed by the Income Tax. Act to be resident in Canada in the year in which child care expenses, are inin the year in which child care expenses are in-curred in foreign countries, are allowed to deduct child care expenses on the same basis as a tax-payer actually resident in Canada. A teacher on

sabbatical in a foreign country, although probably still considered to be a resident of Canada is not deemed to be a resident under Subsection 250 (1) unless he fits one of the descriptions therein. and will be allowed to deduct child care expenses only if the expenses are incurred in Canada. (See Residency discussed below and see Revenue Canada Tax Pamphlet "Child Care Expenses").

1) Proposed self-funded leave of absence On July 31, 1986 the Minister of Finance issued destructions and the Carlo Car

On July 31, 1986 the Minister of Finance issued draft regulations relating to salary deferral arrangements. It is proposed that employees may defer up to 30% of salary to be taxed in the year it is received as a self-funded leave of absence. Please note that such proposals may not become law. Unfortunately, the length of time between proposals and legislation makes tax planning more difficult.

m) Stock Savings Plan (SSP) (Quebec residents only)

only)
An individual residing in Quebec on the last An individual residing in Quebec on the last day of the taxation year may deduct from fis taxable income, for the purposes of Quebec tax only, the adjusted cost of eligible stocks purchased during the year for a Stock Savings Plan (SSP). The allowable deduction will generally be the lesser of the adjusted cost of the stocks or 10% of his/her eamed income less 150% of the cost of shares of the Funds de solidarité des travaillers du Duebec for which he/She deducted a tax credit for shares of the Funds de solidarité des travaillers du Québec for which he/she deducted a lax credit for the year. However, the total of all contributions cannot exceed 55,500. A particularly interesting feature is the permanent tax savings if the stocks are left at least two years in the Plan. Stocks will be eligible if they meet certain criteria and are issued by eligible corporations. Stock certificates must be sent directly to a broker and held by them for safe keeping. Finally, certain stocks are eligible for adeduction equal to 100% of their purchase price, certain others for a 75% deduction and still others (large corporations) for a 50% deduction. deduction.

Deductions from business income

Generally speaking, a taxpayer may deduct from business income those current expenses or costs which were incurred by him in order to earn the income, provided that the expense is reasonable, is not in the nature of a personal or living expense and is not for the purpose of obtaining a permanent asset of an enduring value, i.e., a capital outlay. Allowable expenses will be deductible in the year incurred unless normal accounting treatment requires them to be deducted in a later year (e.g. prepaid fees, insurance, etc.) or the Income Tax Act requires them to be

deferred (e.g. certain reserves).

Typical examples of expenses incurred by teachers to earn business income are books, journals, travelling, office supplies and facilities, telephone, postage, typing, photocopying and wages for part-time help. They must be prepared to document such expenses if required to dos An individual in business may deduct salary paid to a spouse, providing the expense meets the

The computation of office expenses and the cost of the use of an automobile may be rather complex and will he described in some detail, as

Special note: taxatlon of artists and

Because of major problems relating to the reassessment of business losses for artists and writers, a special Sub-Committee of the House of Commons conducted a study and issued a report in June 1984. On March 17, 1986 Revenue Canada issued

Bulletin IT-504. It deals with the determination of income for artists and writers who are self-employed. The subject matter includes sources of income, reasonable expectation of profit and inventories. The section dealing with reasonable ex-pectation of profit describes the criteria used to determine whether or not a business is being carried on. This bulletin will be of interest to all those whose creative efforts do not promise to result in

large incomes.
Artists, writers and musicians should also refer to IT-311 which covers the allowable expenses of musicians and self-employed performers and IT-312 which contains guidelines on whether such individuals are employees or are self-employed. CAUT would be happy to advise anyone requiring clarification of points in these areas.

Office expenses (see section on Tax Reform for changes after 1987)

If a professor requires an office to eam business

income and uses the office exclusively for earning business income, he may establish one in his home and deduct the proportion of total expenses reasonably related to earning the business income. If the house has eight rooms of which the office is one of average size, then one-eighth of all costs of maintaining the residence may be deductible.

The maintenance costs of the office may include a reasonable proportion of the realty taxes, repairs, redecorating, insurance, heat, light, water, cleaning and mortgare interest. Capital cost al-

cleaning and mortgage interest. Capital cost al-lowances (depreciation) on the office portion of the house are also deductible but it is recom-mended that where there has been no material structural change to the house in setting up the of-fice they not be claimed for the following reasons:

hee hey not be claimed for the rollowing reasons: a) Capital cost allowances are subject to recap-ture upon the sale of the property, or upon its con-version back to personal use, if no actual decline in value has occurred. Under present inflationary conditions a decline in value is very unlikely to occur, which would nullify any advantage gained by claiming the allowances.

occur, which would nullify any advantage gained by claiming the allowances;

b) A taxpayer who claims capital cost alloance renders himself liable to taxable capital gains upon the office portion of his home when he sells or converts to personal use. Full exemption from capital gains tax under the principal residence rule will be preserved if the taxpayer refrains from claiming capital cost allowance. (See IT—120R2, paragraphs 35, 36 and 37). Only one home per married couple is eligible for the principle residence exemption with respect to gains accruing after 1981.

Where there has been a structural change in the

Where there has been a structural change in the building so that the use for business is of a more substantial and permanent nature, then the portion used for business will cease to be eligible for exemption from tax on any capital gain, whether or not capital cost allowance is claimed. (IT-

120R2 paragraph 38).
Capital cost allowance on furniture and equipment may safely be deducted if the owner is confident that depreciation in the amount being claimed will actually occur during the period of business use. The rate under Class 8 is 20% and is applied to the fair market value at the time they were converted from personal to business use or to cost if acquired directly for business purposes. At the close of each year the capital cost allowance (depreciation) will be deducted from the capital value of the assets and the depreciation claim for the following year will be 20% of the residual balance which is described as the "undepreciated capital cost". (See example below). Property acquired during the year is eligible for only one-half the normal rate anolicable to the particular capital. were converted from personal to business use or the normal rate applicable to the particular capital cost allowance class in the year of acquisition.

Automobile expenses (see section on Tax Reform for changes after 1987)

Travelling expenses frequently include the costs of owning and operating an automobile which is used partly for business and partly for pleasure. A claim for the expenses requires some record of the total costs and of the portion reasonably allocable to business use. If requested, the taxpayer should be prepared to satisfy the Tax Department that he/she is entitled to the expenses claimed. He/she should be able to produce vouchers for the listed automobile expenses and to support both the total kilometres and the business kilometres travelled during the year. Therefore, it is a good idea to use credit eards as much as possible rather than cash and to keep receipts. Note that business use does not include travelling to and from work but only travelling in the course of carrying on the business, including out-of-town business trips. If a taxpayer's business office is in his house he may claim the costs of travelling be-

nis nouse ne may claim the costs of travelling obween his office and the premises of his clients.

Operating expenses will include gasoline, oil,
repairs, supplies, tires, parking, carwash, licence,
finance costs and insurance.

Subject to the half-year rule mentioned above,
capital cost allowance may be claimed at the rate
of 30% of the undepreciated capital cost of the asof 30% of the undepreciated capital cost of the assets in the class, being the original cost less accumulated depreciation. In Quebec, the costs of depreciation are limited to 1/5 of the depreciation to which the contributor would have right if he used his automobile solely for business affairs. The rate of depreciation will then generally be reduced to 6%. Finally, in Quebec the maximum eligible capital cost is \$12,000, for automobiles acquired on or before May 22, 1984, and the maximum eligible capital cost is \$16,000 for automobiles acquired after May 22, 1984.

A travel record should be kept and the cost per

f the primary purpose of the grant is to enable the recipient to carry out research for the sake of a novel proposition, then it will be considered a research grant.

kilometre determined by dividing the total cost by the total kilometres. This unit cost may then be applied to the number of kilometres travelled on

If the taxpayer has traded in his car during the year he must add the purchase price of the new one to the undepreciated residue or undepreciated capital cost of the old car. For the purposes of calcapital cost of the officer. For the purposes of capital cost of capital cost allowance in the year of acquisition, the taxpayer would first calculate the capital cost allowance on the undepreciated balance at the beginning of the year, and add it to the calculation of capital cost allowance on onehalf the cost of acquisition less the proceeds of

disposition in the year.

If there were no acquisitions in the subsequent year, capital cost allowance would be calculated in the normal manner on the full undepreciated capital cost at the end of the taxation year.

An example may clarify:	
Car purchased in 1984 for	\$10,000
Capital cost allowance for 1984	
30% of \$10,000 × 1/2	1.500
Undepreciated capital cost	
December 31, 1984	8,500
Capital cost allowance for 1985	
30% of \$8,500	2,550
Undepreciated capital cost	
December 31, 1985	5,950
Capital cost allowance for 1986	
30% of \$5,950	1,785
Undepreciated capital cost	
December 31, 1986	4,165
In 1987 the taxpayer traded this car in	
in 1907 the tempayer traded this car in	oranew

one priced at \$12,000. He paid \$8,000 in cash and received a trade-in allowance of \$4,000. The new capital cost allowance is determined as follows:

Capital cost allowances for 1987		
1st car — 30% of \$4,165	S	1.250
2nd car - 30% of (\$12,000 - 4,000)		1,200
2		2.450

The undepreciated capital cost at the beginning of 1988 would be \$9,715 (4,165 plus 12,000, less 4.000, less 2.450).

His statement of automobile expenses for 1987

\$2,000
45
40
150
45
400
300
\$2,980
2,450
5,430
64,000
53,000
11,000
9,700
20,700

Automobile expense claim — 3,000 × 26 For Quebec income tax special rules apply for automobiles used for personal and for business purposes, as follows:

for the year

a) registration, driver's licence and insurance

costs are not deductible.

b) beginning in 1984, interest on a loan made to purchase an automobile is deductible only to the extent of the lesser of \$500 or 20% of the in terest expenses.

c) repairs, maintenance and fuel costs are deductible only to the extent that the business portion thereof exceeds \$100 per month of operation. d) the maximum capital cost on which capital cost allowance may be calculated is \$12,000, or, for an automobile acquired after May 22, 1984.

Business or professional fee income

Business or professional ree income Tayagers must file a statement of business in-come and expenses, if applicable, with their in-come tax returns, For this purpose Form T2032

— Statement of Income and Expenses—is avail-able from any District Taxation Office. The stateable from any Eistiffer Taxanon Office. The state-ment may cover a taxation year ending on December 3I or any other fiscal period which has been properly adopted by the taxpayer. (See "Fis-cal Year" below).

The following statement is a typical example: Income Statement for the Year Ending December 31

Income - professional fees earned

protessional rees carried	34,000
Expenses	
Office (see statement below)	\$460
Stationery and supplies	50
Books and periodicals	200
Professional society fees	60
Automobile (see above)	780
Capital cost allowance - furnishings	480
Total	\$1,730
Net professional income	\$2,270
Statement of office expenses	
Realty taxes	\$1,000
Interest on mortgage	1,600
Insurance	200
Heat	600
Telephone	150
Water	75
Light	55
Total	\$3,680
One-eighth	\$460
(Assuming that the office occupies one	room of

average size in an eight-room house).

Statement of capital cost allowance —

turnishings and equipment	
Class 8 - 20%	
Undepreciated capital cost	
January 1, 1987	\$2,000
Purchase — electric typewriter	850
	2.850
Less proceeds of disposal of old typewrit	er 50
December 31, 1987	2,800
Capital cost allowance for 1097	

20% of 2,000 \$400 (850 - 50)80 \$480

Capital cost allowance has been deducted only in respect of furniture and equipment. No allowance has been claimed on the office portion of the residential building so as to avoid the pos-sibility of recapture of depreciation and taxable capital gains when the property is sold or converted to personal use.

Personal service corporations

In the past, executives and highly paid employees have attempted to reduce their personal tax burden by interjecting a corporation be-tween themselves and the persons to whom they provided personal services. Frequently, this corporation was used to split the executive's or employee's income among his/her family mem-

Such corporations now pay a federal tax of 46% less a 10% abatement, plus provincial tax which varies from 10% to 17%, for an overall rate of 46% to 53%

To ensure that individuals who use such cor-To ensure that individuals who use such cor-porations do not retain any undue advantage through the corporation, the only deductions al-lowed to the corporations are the wages, salaries and other employment benefits paid to these in-corporated individuals.

3,000 km

If a taxpayer carries on a business he/she may adopt a fiscal year for reporting business income which may not coincide with the calendar year and which may result in a deferral of income tax payments. For instance, suppose the fiscal year of payments. For instance, suppose the fiscal year of an unincorporated business ends on January 31, 1987. The income for the twelve months ending January 31, 1987 will not be reported by the tax-payer until he/she files the 1987 income tax return, in spite of the fact that 11/12 ths of the busi-table income over corporation 10/96. Does Second ness income was earned in 1986. Once a fiscal year has been established it may not be changed without approval of Revenue Canada, Taxation. (Subsection 248 (1) "Fiscal period").

It is worth remembering that each type of business activity carried on may have a separate year end. If the type of business changes sufficiently, a new and presumably more advantageous year end may be selected.

Capital gains exemption (see section on Tax Reform for changes after 1987)

A cumulative life time exemption is now available to offset capital gains. This exemption is now available to offset capital gains. This exemption started at \$20,000 in 1985, increased to \$50,000 in 1986, and is \$100,000 in 1987, it should be noted that these figures offset gross capital gains. Only onehalf of such gains are included in taxable income.

Alternative minimum tax

Alternative minimum tax measures were intro-duced effective in 1986. This measure represents an attempt to ensure that all taxpayers pay their fair share. Because of changes to the original proposals and a \$40,000 income exemption, this new tax will likely apply only to large capital gains, tax-sheltered income and cases where large amounts have been transferred io pension plans or RRSP's after 1985.

Accounting for professional income

The taxpayer must declare all professional income in the year in which it becomes receivable regardless of whether or not it is actually received. An account for services rendered will be deemed to have become redeemable on the date when the bill for services is presented; or the date when the bill would have been presented if there was no delay in presenting it, whichever is earliest. In certain circumstances, an offsetting deduction may be claimed against receivables as a reserve against doubtful or bad debts or for goods or services still to be rendered in the future. (Paragraphs 20 (1) (1) (m) and (n) «140, 150, 152»).

Scholarships, fellowships, bursaries, prizes and research grants

The Income Tax Act does not define the terms "fellowship", "bursary", "scholarship", "prize" and "research grant". However, Interpretation Bulletin IT-75R2 contains the Department's descriptions of these awards and its view of their treatment under the Act. The name applied to any specific grant may not be indicative of its true na ture. For instance, in some circumstances an award bearing the title "fellowship" may be classified as a "research grant" for tax purposes. (IT-75R2, paragraph 17).

Scholarships, fellowships, bursaries

And prizes
Paragraph 56 (1) (n) «312g» requires that the total of all amounts received during a year in respect of any or all of the above in excess of \$500 must be included in income. Where a grantee receives payments of \$500 or more in two successive calendar years, the \$500 deduction may be claimed in each year resulting in a total deduction of \$1,000. It may, therefore, be advantageous to ask the granting agency to pay these awards over two or more calendar years. Teachers and students are reminded that in some situations both moving and child care expenses may be deducted from these types of grants. (Sections 62 and 63 «347–356»).

Research grants

As mentioned above, the aggregate of the bursary type awards received in a year is eligible only for the \$500 deduction. (Paragraph 56 (1) (n) «312g») (IT-75R2, paragraph 1). In contrast, awards deemed to be research grants for tax purposes must be declared as income to the extent that they exceed allowable research expenses, (Paragraph 56 (1) (o) «312h») and the \$500 exemption is not applicable in this case. Personal or living expenses such as meals and lodging are normally not allowable, but may be deducted when they become part of travelling expenses in-

curred in carrying on the work away from home.

Revenue Canada, Taxation has now expressed its view of what can be considered a research its view of what can be considered a research grant. If the primary purpose of the grant is to enable the recipient to further his/her educa-tion/training, then the grant will be considered a fellowship and the expense so to deducible. If, on the other hand, the primary purpose of the grant is to enable the recipient to carry out research for

the sake of a novel proposition, then it will be considered a research grant. IT-75R2 also states that where there are two purposes as long as the primary purpose is for research (as explained above) then the grant will be treated as a research grant. Where it is difficult to establish a primary purpose, Revenue Canada, Taxation's policy will be to leave the determination of the primary pur-pose to the grantor — the University.

A researcher is entitled to claim his/her ex penses of travelling (a) between his home and the place at which he temporarily resides while engaged in the research work; (b) from one temporary location to another; and (c) on field trips connected with his work. (IT-75R2, paragraph 29). The view of Revenue Canada is that the travelling expenses of a researcher's spouse and dependents is not deductible from a research grant. Though this question has not been decided finally by the Federal Tax Court, Revenue Canada has re-assessed a number of taxpayers disallow-ing these deductions. CAUT continues to lobby the government to allow the deduction, as a research expense, of the travelling cost of spouse and dependents.

Sabbaticants on leave within Canada should explore the possibility of their right to deduct moving and child care expenses. Hotel expenses while seeking a more permanent abode should be white seeking all one pertuanent abode should included as well as any other expenses directly associated with the project, such as the cost of research assistance, typing, photocopying, preparation and publication of reports and other relevant expenses, other than personal or living expenses. Expenditures of a capital nature may be claimed, (IT-75R2, paragraph 31).

Receittiff for meanthy expense are not expussed.

Receipts for research expenses are not required be filed with the taxpayer's income tax return. However, since an accounting may be demanded at any time, the researcher should keep a diary of all his eligible expenses supported by receipts where practical.

f a professor requires an office to earn business income and uses the office exclusively for earning business income, he may establish one in his home and deduct the proportion of total expenses reasonably related to earning the business income.

Normally, expenses incurred in a year prior or Normally, expenses incurred in a year prior or subsequent to the receipt of a research grant are still deductible therefrom. An exception pertains to expenses arising in the year prior to the receipt of the grant and before notification that the grant has been awarded. In this particular circumstance the expenses may not be carried forward. (IT–75R2, paragraph 30).

Although eligible research expenses may be deducted from a research grant they are not deducted from a research grant they are not deductible from sabbatical salary nor from a fellow-thip, unless, of course, the fellowship is deemed

ship, unless, of course, the fellowship is deemed to be a research grant. For instance, a Canada Council Doctoral Fellowship will not qualify as a research grant and is eligible only for the deduction of \$500 in any taxation year regardless of the amount of research expresses actually incurred. amount of research expenses actually incurred. Nor may any portion of such expenses be deducted from sabbatical salary.

Notwithstanding the above, the teacher may

avoid an income tax assessment of funds used to defray research expenses by applying to his/her university for a research grant in lieu of all or part of his/her sland. Only the amount of the grant in excess of eligible research expenses will be taxed. This practice has been approved by Revenue Canada and all universities are familiar with the necessary procedures which should be completed in advance of the start of the sabbatical leave. (See 'Sabbatical leaves' below).

It may be noted that the recipient of both a fellowship and a research grant may deduct \$500 (or \$1,000 if receipts span two calendar years), from his fellowship, as well as the total amount of his research expenses from his research grant.

Sabbatical leaves

Only the Canadian income tax aspects of sabbatical leave allowances will be dealt with in this

section of the Tax Guide. A professor on a sabbatical or leave of absence in a foreign country must consider the income tax implications of the foreign jurisdiction as well as those of Canada.

Some of the foreign tax problems will be described in later sections of the Guide.

On February 25, 1983 Revenue Canada, Taxation issued IT–221R2 dealing with residency. The bulletin is applicable to individuals leaving Canada after May 26, 1980. The effect of IT– 221R2 on leachers is that where a teacher is absent from Canada for less than two years, he/she will be presumed to have retained residence status while abroad, unless he/she can clearly establish severance of all residential ties on leaving Canada, and if there is no evidence that return to

A number of universities have introduced a Attained of a faculty member is able to receive part of his/her salary as a research grant even for those years when he/she is not on sabbatical but is still undertaking research.

batical but is still undertaking research.
The program operates in a manner similar to
that for research grants for sabbaticals. The
person applies for the research grant through
the normal university procedures and if the
grant is approved, his/her salary is reduced by
the amount of the grant. Revenue Canada has
indicated to a number of the universities that if the program met certain criteria relating to the nature of the research and the expenses claimed, the funds would be considered a research grant and not employment income.

However, some recent communications be-tween Revenue Canada and some universities seems to indicate further clarifications may be needed.

Also the Department of Finance is currently developing regulations under pension reform to address the situation of an employee using a nominal salary for the calculation of benefits, including pensions. They are looking at this question in relation to sabbaticals, but the resulting regulations would apply to this type of scheme.

In addition, there may be need for clarification on the question of whether the university or the faculty member should be the legal owner of physical equipment bought under the

The government would be very concerned if this scheme was used simply as a way of avoiding taxes. If the Federal government perceived this scheme to be acting like the old Employee Benefit Plan, the government would step into modify the regulations to prohibit this type of scheme. Clearly, the funds must be used for research as defined in the Income Tax Act. There is in the tax reform package a general anti-avoidance provision which gives Revenue Canada wide latitude to deem something a "sham" if it is felt the scheme was es-

Lablished merely to avoid taxes.

CAUT will continue to monitor this area and update faculty members when the status of this scheme is clarified.

Canada was l'ore seen at the time of departure (i.e., by way of employment contract). IT-221R2 out-lines the primary residential ties of an individual to be his/her dwelling place(s), his/her spouse and his/her dependents and personal property and so-

Dwelling Place. "An individual who leaves Canada, but ensures that a dwelling place suitable for year-round occupancy is kept available in Canada for his occupation hy maintaining it (vacant or otherwise), by leasing it at non-arm's length, or by leasing it at arm's length with the right to terminate life lease on short notice (less than 3 months) will generally not be considered to have severed his residential ties within Canada."

Spouse and Dependents. "If a married individual leaves Canada, but his spouse or dependents remain in Canada, the individual will generally be considered to remain a resident of

Canada during his absence."

Personal Property and Sociat Ties, "An individual who leaves Canada and becomes a nonresident will not retain any residential ties in the form of personal property (e.g. furniture, clothing, automobile, bank accounts, credit cards, etc...) or social ties (e.g. resident club memberships, etc...) within Canada after his departure."

Other Residential Ties. Other ties that may be

relevant are the retention of:

a) provincial hospitalization and medical in-

surance coverage;
b) a seasonal residence in Canada;
c) professional or other memberships in

Canada (on a resident basis); and d) family allowance payments.

Overseas employment exemption

Employees of Canadian employers, working overseas in prescribed countries for more than six consecutive months, may be partially exempt from tax. Since 1984, an employee may be granted an income-tax reduction equal to 80% of his overseas remuneration. This credit is based on maximum annual remuneration of \$80,000, prorated if the employment period is less than a year. This applies to person working on construction, installation, agricultural or engineering projects, in resource exploration and develop-ment, or other prescribed activities. Subject to the publication of the regulations outlining these prescribed activities, teachers employed by universities and working abroad would appear not to be exempted under this provision. For purto be exempted under this provision. For pur-poses of Quebec income tax the eligible person will be totally exempt after residing one year abroad. If the stay is less than a year, there will be a deduction proportional to the number of com-pleted months worked abroad.

Research expenses

A university teacher who plans to carry on re-search during sabbatical leave should arrange his affairs so as to avoid payment of income taxes on sums used to defray research expenses. Such arrangements will be related to residency status, as determined by the new guidelines in IT-221R2 as discussed above.

Sabbaticals — Residents of Canada — If a professor on sabbatical leave remains a resident of Canada for income tax purposes it does not of Canada for income tax purposes it does not matter whether he actually stays in Canada or emigrates temporarily to a foreign country. In either case, he/she will be taxed by Canada on his world income. If he is obliged to pay foreign income taxes on any part of his world income, Canada will normally permit a foreign tax credit for all or part of the foreign tax. As has been pointed out under "Research Grants" above, the teacher may deduct eligible expenses only from employment in research grants and not from employment in research grants and not from employment in-come. Therefore, he should make certain that he receives sufficient sabbatical income in the form of research grants to cover his research expenses.

Sabbaticals - Non-residents of Canada -Non-residents are subject to Canadian income tax only on income received from sources within Canada, For most teachers the three main classes of Canadian source income are: (a) sabbatical salaries, business or professional income, research grants, fellowships, family allowances, etc., (b) investment income and (c) rental income. A taxpayer must file an individual income tax return in respect of the income included in class (a) above, (IT-75R2, paragraph 35) and until 1981 was allowed personal exemptions accorded to residents in the ratio of his Canadian income to his world income (IT-171, paragraph 4), However, for 1982 non-residents are allowed to claim such personal exemptions only where sub-stantially all of their income for the year from all sources is income from employment in Canada, a business carried on in Canada, or Canadian scholarship and research grants. For 1983 and subsequent years this limitation was broadened to allow exemptions, medical expenses and certain other deductions where there are certain addi-tional types of income as specified in Section 115, Subparagraph 115(2)(e)(i) however provides exemption in certain circumstances where Canadian-source office or employment income is received by an individual who had previously hecome a non-resident of Canada in a previous year

a) the work is performed outside Canada, and b) such income is either subject to income or profits tax in another country or is paid in connection with the selling of property or negotiating of contracts in the ordinary course of a husiness carried on by his employer. A discussion of the tax treatment of non-resident investment and rental income, (b) and (c) above, will follow. Research grants and other income from foreign sources are not taxable in Canada and, consequently, no precautions to avoid Canadian taxation of such in-come are necessary.

Leaves of absence taken abroad

Sometimes professors accept teaching or other assignments in foreign countries under which most of their income will be from sources outside Canada. If the teacher remains a resident of Canada for tax purposes he must declare and pay tax on his world income. If he establishes non-resident status he is then taxable in Canada only upon income from sources within Canada. He may, however, become taxable on part or all of his world income in his new country of residence.

Before jumping to conclusions regarding the advantages and disadvantages of non-resident status the taxpayer must consider his tax position in the foreign country as well as in Canada. A resident of Canada is entitled to a credit for income taxes paid to foreign countries. This credit will generally be the lesser of the foreign tax paid and the Canadian income tax otherwise applicable to the foreign income. The deduction is available only to residents of Canada and could not be claimed by a non-resident paying tax pursuant to Section 115 1087–1094. A taxpayer who plans to abandon temporarily his Canadian residency should consider his rights to claim a tax credit for Canadian income taxes under the tax laws of his new country of residence. This will become an issue only if the foreign country taxes visiting professors.

In some cases a foreign leave will be financed by a grant from a foundation based outside Canada. The funds may be channelled through a Canadian university and will be used to defray travelling expenses and to continue the professor's salary. If the teacher establishes non-resident status then the "source" of the funds used to pay his salary becomes critical. If the grants were paid directly to a non-resident teacher by a non-resident foundation they would not be subject to Canadian income tax. On the other hand, Revenue Canada maintains that where such funds are directed through a Canadian university they do constitute taxable income.

Canadian investment income of non-residents

With a few minor exceptions, dividends, interest, rents, royalties and other passive income interest, payable to non-residents from sources within Canada are subject to withholding tax. The rates may be from 5% to 25% depending upon the nature of the income and the provisions of any relevant international tax treaties.

The taxpayer may give notice of his nonresidency to companies, banks, and other institutions that pay him such income and direct them to withhold the tax and termit it to his District Taxation Office. Perhaps a more practical arrangement is to select an agent who will receive all his investment income and account to the Tax Office for the withholding tax. Many banks, trust companies and stock brokerage firms are familiar with the various rates of tax and the remitainace procedures and will perform this service for their customers.

Canadian departure tax

Persons giving up Canadian residency should be aware that they may be subject to tax on capital gains on certain investments and other capital properties which they will be deemed to have disposed of immediately prior to departing from Canada (Subsection 48 (1) «242–247»). Exemptions and elective provisions exist and should be investigated.

Canadian rental income

Non-residents

If a non-resident owns a home and rents it during his/her absence from Canada, the rental income is subject to tax which may be paid in accordance with the following alternative procedures.

(a) The taxpayer may arrange with an agent, (b) is tenant, to withhold and remit 25% (or less, if reduced by treaty) of the gross rents and may permit such remittances to constitute a complete discharge of the liability for income taxes on rental income. (Paragraph 212 (1) (d)). (The Quebec Taxation Act does not levy a withholding tax on payments to non-residents).

I(b) The non-resident may elect under Section 216 to pay tax on his/her net rental income at marginal rates applicable to residents but without personal exemptions for himself/herself or dependents. He/she may exercise this option at anytime within two years of the end of each taxation year in which the rents were received. The marginal rates for the taxation year will be applied

to net income after deduction of all relevant expenses such as really taxes, repairs, insurance, morfgage interest, agent's fees, capital cost allowances on fumishings, etc. If the tax on net income after deduction of expenses proves to be less than the 15% or 25% already withheld from the gross rents, then a refund of the excess may be claimed.

Capital cost allowances (depreciation) should not be claimed on the residence since they will only be recaptured upon roccupation and they will also render the property subject to capital gains tax. Capital cost allowances on furniture and equipment may safely be deducted from rents if the owner is confloant that depreciation in the amount being claimed will actually occur during the rental period. The rate is 20% and is applied to the fair market value of the furnishings at the time they were converted from personal use to rental properly. At the close of each year the capital cost allowance (depreciation) will be 20% of the residual balance. (See example of capital cost allowance claim on furnishings and equipment under the heading of "Business or professional fee income" above).

For example, suppose a teacher rented his residence containing furnishings valued at \$10,000 on September 1, 1986 under a lease running from September 1, 1986 to August 31, 1987. He would be entitled to claim capital allowance of \$1,000 (1/2 of 20% of \$10,000) from rental income received during the pentod of September 1, 1986 to December 31, 1986. The 1/2 rule applies because the furnishings were converted from personal use to rental property after November 12, 1981. The conversion is deemed to have occurred on the change of use. However, if the fair market value of the furnishings on August 31, 1987 turns out to be greater than \$9,000 but less than \$10,000 (\$10,000 minus capital cost allowance of \$1,000), then any excess of market value over \$9,000 will be recuperated in 1987. If the fair market value should exceed \$10,000 the excess is a capital gain, which was taxable at 1/2 of the ordinary tax rates under the old law. Capital gains may be free of tax up to \$100,000 for 1987. The teacher will be entitled to no capital cost allowance for 1987 in any event since property was not in use as a business asset on December 31, 1987.

The above example assumes that the teacher had a cash profit of at least \$1,000 during the period from September 1, 1986 to December 31, 1986. A loss cannot be created by claiming CA oneither fumishings or the building in most cases. It is possible that there could be a substantial deterioration in the whole of 6 bits souther.

It is possible that there could be a substantial deterioration in the value of furniture over the period of a lease. This could well result in a reduction in the fairmarket value in excess of the capital cost allowance claimed. This 'terminal loss' will serve to reduce taxable income in the year from any source.

Also, subsection 45 (2) «284» allows the taxpayer to elect that no change in use has occurred in the conversion of property from one purpose to another. By so doing, even though the taxpayer will not be able to claim the house as a principal residence in years of non-residency, he/she will be able to defer any capital gains triggered when the rental property is eventually reconverted to be a personal use of property (see subsequent discussion on "Election under subsection 45 (2)»284»" for further detail).

2. As an alternative to the procedure described above the non-resident may elect to file Revenue Canada, Taxation form NR6 which is a joint undertaking by the non-resident and his/her agent to file an income tax return within six months after the end of the year. Under such an arrangement the agent is required to withhold and remit 25% (or 15%) of the estimated net amounts of rental income before deducting capital cost allowance which became available to the non-resident. Then, when the income tax return is filed, the balance of the income tax owing, if any, must be paid, or a refund claimed if there has been an overpayment. A separate undertaking is required for each taxation year. (Subsection 216 (4)).

Canadian rental income of residents

An individual who remains a resident of Canada regardless of the fact that he may emigrate temporarily to a foreign country must pay tax on his world income including the net rental income of his home, if applicable, (See Schedule number / of the 1987 Individual Income Tax Return).

Election under subsection 45 (2) «284»

When a residence is rented (or used in a business) and thus converted to an income-producing property, the taxpayer is deemed by subsection 45

(1) «281» to have disposed of the property at its fair market value. Normally, this causes no problem as any resulting gain is usually exempt from tax on the basis that the house was the tax payer's principal residence. (Subsection 45 (1) «281» also deems the tax payer to have reacquired the property — both land and building — at that gair market value, and the tax payer may hus claim capital cost allowance on the deemed reacquisition cost of the residence building). However, the tax payer may elect under subsection 45 (2) «284» to be deemed not to have commenced to use his property for the purpose of producing income, and where such election is made there is no deemed disposition and reacquisition; also at the time of moving back into the house there will not be a deemed disposition and reacquisition as would normally occur. If the 45 (2) «284» election is not made, any increase in value during the rental period will be taxed because of the deemed acquisition and disposal at fair values at the beginning and end of the rental period. The 45 (2) election should be filled with the return for the year during which the initial change occurred. Revenue Canada will however accept a late filing of the election under certain circumstances.

During the years when an election is in force, the owner may designate the residence to be the principal residence, but not for more than four years (except where section 54.1 ~286» applies as discussed in the following paragraph), even though he/she did not "ordinarily inhabit" the property during those years. This rule applies, for example, to an individual who moves out of his/her residence with the intention of returning to it at a later date and in the meantime uses it for the purpose of earning retail anome. In these cases, the individual must be taxed as a resident, or deemed to be resident in Canada by subsection (250 (1) «8» during the years the property was rented to be able to designate the property as a principal residence for those years. During the period covered by the election under subsection 45 (2) «284», all rent income (net of applicable expense except capital cost allowance) is subject to tax.

Section 54.1 «286» removes the four-year limitation referred to in the preceding paragraph for taxation years which are covered by the election under subsection 45 (2) «284» in certain instances where the employee has moved as a result of his employer wishing him to work at another location.

A pamphlet entitled Capital Gains and Valuation Day is available from Revenue Canada, Taxation.

Summary of advantages of non-resident status

As discussed above, a teacher on sabbatical or temporary leave of absence in a foreign country will probably still be considered to be a resident of Canada: however, the following advantages of achieving non-resident satus should be considered by those individuals who feel that they meet the criteria outlined in TE-21PB.

sidered by those individuals who feel that they meet the criteria outlined in IT-221R2:

a) Income received by non-residents from sources outside Canada is not subject to Canadian income tax.

 b) Withholding tax is applied to investment income paid or credited to non-residents at rates likely to be lower than the marginal rates imposed upon residents.

c) Net rental income will probably be taxed at lower rates to non-residents than to residents.
 d) Some non-residents (for example, residents.)

d) Some non-residents (for example, residents of U.S.A.) may de-register Canadian registered retirement savings plans at a lower income tax rate that that applied to residents.

e) Upon becoming non-resident a taxpayer acquires certain options regarding capital gains on his/her investments, which, if judiciously selected, may result in less capital gains tax than he/she would pay as a resident.

selected, may result in resvequing gains due to me, she would pay as a resident.

Before seeking to establish non-resident status, a teacher should consider the combined effect upon his interests of both Canadian and foreign income taxes. Some of Canadia's international tax agreements permit Canadians to do research in treaty countries free of foreign income tax on treaty countries free of foreign income tax on Canadian grants and sabbatical stalaries. Some of the countries also exempt income derived from teaching within their borders. In some instances similar exemptions from Canadian income tax are extended by Canada to foreign nationals teaching or pursuing research here.

Some of the issues of consequence to Canadians who plan to go abroad are discussed in the following sections.

FINALLY, AFTER MANY MONTHS, THE FINANCE MINISTER'S WHITE PAPER LANDED WITH A THUD...



International tax treaties

In addition to the Canada-United Kingdom Income Tax Convention and the Canada-U.S. Income Tax Convention, the following is a list of countries with which Canada has signed tax conventions as of December 29, 1986:

Australia, Austria, Bangladesh, Barbados, Belgium, Brazil, Cameroon*, Cyprus, Denmark, Dominican Republic, Egypt, Finland, France, Germany, Guyana*, India, Indonesia, Ireland, Israel, Italy, Ivory Coast, Jamaica, Japan, Kenya*, Korea, Liberia*, Malyasia, Malta*, Morocco, Netherlands, New Zealand, Norway, Pakistan, People's Republic of China, Philippincs. Romania, Singapore, Soviet Union*, Spain, Sri Lanka, Sweden, Switzerland, Thailand, Trinidad

and Tobago, Tunisia and Zambia*.

The agreements between Canada and the countries marked with an asterisk have not been

The basic purpose of these treaties is to avoid double taxation and prevent tax evasion. Invariably, a treaty will contain provisions that determine which of the contracting states will tax income from certain specific sources and in some instances, the rate of tax that will apply. International tax treaties are usually reciprocal in that they apply in reverse to the taxation of a Canadian by a foreign country and the taxation of a foreign person by Canada. Taxation by any country is first governed by the laws of that country. Where there is conflict between the local laws and an applicable treaty, the treaty provision will modify the local laws.

Canadian tax credit for foreign taxes

A teacher who remains a resident of Canada for income tax purposes even though physically outside Canada will be taxed by Canada on world in-come although the Canadian Income Tax Act give the individual the right to deduct an amount from his/her Canadian taxes in respect of any foreign income taxes regardless of whether or not a tax treaty exists between the two countries. Generally speaking, the foreign tax credit allowed by Canada will be the foreign tax paid, or the Canadian tax attributable to the foreign income, whichever is the lesser. As a result, a teacher who retains Canadian residency will be taxed only once on the foreign-source income but at the higher of the Canadian and foreign tax rates.

Canadian taxation of sabbatical salary

As discussed above, since 1980 Revenue Canada has taken a new stance on the taxation of Canadian residents who are abroad for less than two years. (IT-221R2). Even if a teacher successwo years. (11–221R2). Even it a caener successfully establishes that he is a non-resident of Canada while on a foreign sabbatical, Canada will still tax the sabbatical salary when it is paid from a Canadian university to the teacher. (Paragraph 115 (2) (c) «1093d»). An exemption from Canadian tax in paragraph 115 (2) (e) has been considered inapplicable by Revenue Canada on the basis that the teacher is not neefforming duties. the basis that the teacher is not performing duties of employment when on sabbatical. (Sec also IT-161R3, Paragraph 3).

The O.E.C.D. Model Convention

For the most part, Canada's various tax agree ments follow an internationally recognized form. A Model Convention for the avoidance of double taxation was adopted by the Organization for Economic Co-operation and Development (O.E.C.D.) at Paris on April 29, 1977. Canada is a member of O.E.C.D. and many of Canada's tax treaties, particularly those recently negotiated, follow this model.

The Model Convention contains the following articles which may be of interest to teachers and

Article 4: Resident — The laws of each Con-tracting State will determine the meaning to be attached to the term 'resident' for income tax purposes within that State. The term will not apply to a person who is liable to tax in a State only because he has income from sources in that State or eapital situated therein.

In the event of a person being classed as a resi-In the event or a person being classes as a resi-dent of both Contracting States, various criteria are stipulated to determine his resident status. These are, location of a permanent home, personal and economic relations, habitual abode and nationality. If these criteria are not decisive then the two States will settle the question by mutual agreement.

Article 14: Independent personal services — Income derived by a resident of State 'A' in respect of professional or other independent personal services shall be taxable only in State unless he has a fixed base regularly available to him in State 'B'. In the latter case, State 'B' may tax such income as is attributable to that fixed base. The term 'fixed base' is not defined in the model convention but Revenue Canada has offered the opinion that it may be described as a centre of activity of a fixed or permanent charac-ter which should be regularly available to the person who is carrying out the activities. Furthermore, the person carrying on the activities should normally be in a position to exert a measure of control over the "fixed base". 'Professional services' include such activities as independent scientific, literary artistic, educational or teaching activities as well as the independent activities of physicians and other "professional".

Article 15: Dependent personal service

Salary or wages derived by a resident of State 'A' in respect of an employment shall be taxable only in State 'A' unless the employment is exercised in State 'B' in which case it may be taxed in State

'B' subject to the following conditions: The employment income of a resident of State 'A' eamed in State 'B' will be taxable only in State

'A' iI:

a) the recipient is present in State 'B' for not more than 183 days in the fiscal year, and b) the remuneration is payed by an employer who is not a resident of State 'B', and c) The remuneration is not bome by a permanent establishment or fixed base which the employer has in State 'B'.

Article 19: Government service paid to residents by State 'A' present in State 'B' for the purpose of performing services in dis-charge of government functions shall be taxable only in State 'A'. Where such services are rendered by nationals of State 'B' or by persons who did not become residents of State 'B' solely for the purpose of rendering the services, the

salary will be taxed only in State 'B'.

Article 20: Students — A student resident of State 'A' who visits State 'B' to study will not be taxed by State 'B' on maintenance funds received from sources outside State 'B' regardless of whether he remains a resident of State 'A' or be-

General provisions

International treaties permit a taxing state to apply its own taxation laws and residency requirements as long as they do not conflict with the treaty. This may give rise to complications because of the differences which prevail between cause of the differences which prevail between contracting states, placing an onus upon visitors to acquire some understanding of the local income tax laws and practices. However, where the OECD model is followed, the practical implications are that a teacher or student visiting a treaty country to carry on research or study will not be taxed in that country upon sabbatical salary or maintenance funds received from outside sources during his visit. On the other hand, a teacher or during his visit. On the other hand, a teacher or student could be taxed in that country on salary or wages earned therein, subject to the exceptions of Article 15. Also, where the OECD model is followed, Canadian source research grants, scholar-ships and fellowships received in a foreign country by the Canadian on sabbatical should not be taxed in the foreign county, although they will be taxed by Canada (because the taxpayer is still considered resident in Canada or pursuant to paragraphs 115 (2) (b) and (b.1) «1093 (b) and (c)»). Canadian source interest, dividends and royalties should similarly be non-taxable in the foreign country but taxable in Canada. Other types of income may or may not be taxed depend-ing on the local laws and the terms of the ap-

Special exemption for teaching

The Model Convention no longer contains the provision by which one state will permit residents of another state to teach within its borders for a period of two years free of tax on their teaching income. The Department of Finance has declared that this privilege will not be included in any new tax treaties nor in any renegotiation of existing treaties.

Teachers visiting Canada from the foregoing countries will be subject to withholding at source on teaching income and deductions for Canada Pension Plan and must file income tax returns. If, and when, a teacher's temporary stay in Canada is terminated he/she may apply for a refund of

or the most part. Canada's various tax agreements follow an internationally recognized form.

taxes paid on teaching income and Canada Pension Plan contributions, providing he/she meets the exemption of the applicable treaty. Because of the particular wording of the tax treaties in-volved, visitors from United States, Australia and volved, visitors from United States, Australia and Finland may remain beyond the two-year limit and still qualify for the exemption as long as they teach for no longer than two years. (IT–68R, paragraph 3). Tax cases heard since IT–68R was issued in 1975 throw doubt on the statement that teaching cannot be carried on for longer than two

Residents of treaty countries teaching in Canada

A professor from a treaty country who is teaching in Canada should take note of his position with regard to income taxes in his homeland as well as his Canadian situation. These international agreements may provide exemption from Canadian tax on the teaching income of residents of the con-tracting states but may not absolve such in-dividuals from liability for income taxes at home.

Canadian residents teaching in treaty countries

Professors planning to teach in other countries should enquire as to whether they can be ex-empted from withholding taxes, and should make arrangements to apply for exemptions - where

The Canadian should bear in mind that the agreement exempts Canadians from income tax only in the foreign country and not necessarily in Canada. If the individual remains a resident of Canada he/she will be subject to Canadian income tax on world income. However, if he/she becomes a non-resident, he/she will not be taxable by anada on income from sources outside Canada Whether he/she may remain tax-exempt in the treaty country after becoming a non-resident of Canada will depend upon the particular agreement of the country in question and its interpreta-tion by local tax authorities. The situation should cer-tainly be investigated by the Canadian teacher before making any commitments. He/she should also keep in mind that it is only a matter of time before the reciprocal two-year exemptions will be eliminated from all Canadian international tax treaties and possibly with retroactive consequences.

Foreign taxation

 The United States
 A new Canada-U.S. Tax Convention took effect on October 1, 1984, for certain reductions in withholding tax at source on dividends, interest, royalties, pensions and annuities; on January 1, 1985, for other reductions in tax from the former Convention; and on January 1, 1986, for cases where tax is increased from the former conven-

A Canadian professor or teacher who spends a period of up to two years teaching at an educa-tional institution in U.S. will still be exempted from U.S. tax in 1985. For 1986, however, this two year exemption is delcted. Any fees for personal services (non-employment income) per-formed in U.S. are not taxable in U.S. unless he/she has a "fixed base" regularly available in

U.S. to which the income is attributable.

A professor who plans to take a sabbatical leave in the United States will probably qualify as a stu den ("F" visas) or as an educational or cultural exchange visitor ("I" visas) and as a non-resident alien of the United States. In these categories the individual may exclude from income subject to U.S. tax the sabbatical salary paid to him/her by the Canadian university. Otherwise, remuneration for services performed in the U.S. A. will normally be subject to U.S. tax even though the

employer is outside the U.S.

It is pertinent to note that if a person is a candidate for a degree at an American university, all amounts received as a scholarship or fellowship grant may be excluded from income for U.S. tax purposes regardless of whether the source is from

within or outside the United States. However, any portion of the grant which represents compensa-tion for teaching, research or other employment required as a condition of receiving the grant must be included in income unless all degree can-didates must perform similar services. If a person is not a candidate for a degree, then a scholarship is not a cantinuate to a degree, then a scholaship or fellowship grant in the U.S. is taxable to the extent it exceeds \$300 per month multiplied by the number of months for which the grant has been received during the year. The \$300 monthly exreceived during the year. He soot flooting to clusion from income is available only if the grant is made by a foreign government, a non-profit organization that is exempt from U.S. income tax, by the government of the U.S., or one of its agencies, or a state government, or by an international organization or a binational or multinational advectional code cultural trensactions under the educational and cultural organization under the Mutual Educational and Cultural Exchange Act of 1961. The exclusion is limited to a total of 36 months, which need not be consecutive, thereafter the entire amount of the scholarship or fellowship grant is subject to U.S. income tax.

Overriding rules

The above rules contained in U.S. Legislation are subject to overriding rules in the Canadian-U.S. Tax Convention.

Provisions of the new treaty which was ratified in 1984 of interest to teachers (which are unlikely to change materially):
Article IV: Residence — follows closely Ar-

ticle 4 of the OECD Model Convention. In the case of dual residency, the provisions of the treaty must be referred to.

Article XIV: Independent Personal Services will be taxed in the country of residency only, un-less attributed to a fixed base regularly available in the other country.

Article XV: Dependent Personal Services will be taxed only in the country of residence un-less attributable to services performed in the other country. In any case a Canadian resident (and vice versa for a U.S. resident) will not be taxed on remuneration for services performed in the U.S.

a) the remuneration is not more than \$10,000

(U.S.) or
b) he/she is not in the U.S. for more than 183 by an employee resident in the U.S. or by a foreign employer's business in the U.S.

Article XIX: Government Service Canadian citizen will not be taxed in the U.S. on remuneration for services of a governmental naturn if paid to Service of a government and turn if paid by Canada or by a province or local authority of Canada. This does not apply if the government is actually carrying on a business in

Article XX: Students - see Article 20 of the OECD Model Convention.

NOTE: Various provisions of this treaty come

into effect over time. You should check which provisions cover your situation.

2. The United Kingdom

The new tax treaty between Canada and the

United Kingdom entered into force on December 17, 1980. This new treaty substantially follows the OECD Model Convention. Some of the Articles have consequences retroactive to 1976, but this does not affect any of the Articles outlined below

Article XIV — Professional services: (See Artiele 14 of the Model Convention above). Income eamed in the U.K. by a resident of Canada under a non-employment type of contract shall be taxed in Canada unless the visitor has a fixed base in the U.K. If such incomes should be taxed by the U.K. the individual may then claim a foreign tax credit from this Canadian tax. If the U.K. rate of tax is higher than the corresponding Canadian rate then only the lesser of the two rates will be allowed as a credit by Canada. If the visitor becomes a nonresident of Canada he shall not be taxed on his

resident of Canada he shall not be taxed on his U.K. source income by Canada but will possibly be taxed thereon by the U.K.

Article XV — Dependent personal services: (See Article 15 of the Model Convention above). If the employment is exercised in the U.K. by a resident of Canada, it may be taxed in the U.K. However, salary from the U.K. employment shall continue to be taxed only in Canada if the following conditions negative. ing conditions prevail:

a) the recipient is present in the U.K. for not more than 183 days during the calendar year, and.
 b) the remuncration is paid by or on hehalf of

an employer who is not a resident of the U.K., and c) the remuneration is not deducted from the profits of a permanent establishment or fixed base which the employer has in the U.K.

Article XVIII — Government service: (See Article 19 of the Model Convention above), Salary place 19 of the Model Convention above), Sample by Canada to an individual present in the U.K. solely for the purpose of performing services in the U.K. in discharge of a government function shall be taxable only in Canada. Article XI. — Students: The provisions of Ar-ticle 20 of the Model Convention apply (see

3. France

France levies an income tax on the world income of individuals who are deemed to be come of individuals who are deemed to be "domiciled" (resident) in France. A person is "domiciled" for French purposes if he has his home or principal place of abode in France. The "home" will be where his family normally lives and his principal place of abode will probably be in France if he is there for more than 183 days in a tax year. Thus sabbaticants in France for a year may be liable for Fernch in come tax on world in. may be liable for French income tax on world income, subject to terms of the Canada-France Tax

The Canada-France Tax Convention (1975) substantially follows the O.E.C.D. Model Con-

Article IV - Fiscal domicile: see Article 4 of the Model Convention above.

Article XIV - Professional services: is almost dentical to Article 14 of the Model Convention. Income derived by a resident of Canada from in-dependent professional services performed in France will be taxed only in Canada unless the professional operates from a fixed base in France regularly available to him.

Article XV — Dependent personal services: provides that salary or wages earned in France by a resident of Canada may be taxed by France unless the recipient is present in France for not more than 183 days in the calendar year and either (a) the remuneration does not exceed the greater of 2,500 Canadian dollars and 10,000 French francs or (b) the remuneration is paid by, or on behalf of. an employer who is not a resident of France, and such remuneration is not borne by a permanent establishment of a fixed base which the employer

Article XIX — Government services: follows closely the Model Convention. In general, residents of Canada performing government services in France for Canada will be taxed only by

Article XX - Students: Canadian visiting France solely for study or training will not be taxed by France on maintenance or educational

taxed by France on maintenance of educational funds received from outside France regardless of whether they remain resident of Canada or become non-residents.

Article XXIII — Elimination of double taxation: recognizes that a Canadian visitor to France may be subject to tax by either France or Canada, and grants relief. Canada will recognize tax payable under French law as a deduction from Canadian tax payable in respect of the related in-come, subject to normal Canadian rules which limit the deduction to the Canadian tax on the in-

France generally exempts from French tax in-come which, because of the treaty is taxed in Canada. Canadian source dividends, interest and certain other types of income are taxed in France but a credit will be given for the Canadian tax paid. Taxes payable to France are computed at the rate

which would apply if all income was taxed.

Thus, Canadian source sabbatical salary, research grants, scholarships and fellowships may be expected to be exempted in France because they are taxed in Canada. Sabbaticants returning from France indicate that only if they have had income from sources in France has any French tax been levied. It appears that France might tax Canadian source income such as dividends and in-terest if the sabbaticant had a home or principal place of abode in France as described above. If Canada and France both tax a person as being resident in the country, the rules in Article IV of the Convention will have to be used to determine in which country the person shall be considered resident

4. West Germany

A Canadian present in Germany for more than 183 days in a tax year may well be considered to be a resident of Germany and taxed on his world

income, subject to the provision of the tax treaty between Canada and Germany. A revised treaty was signed July 17, 1981, but will only he effective when ratified. The 1956 treaty will continue in effect until that time and the following provisions will affect taxation of

teachers visiting between Canada and Germany.

Article X — Government service: citizens of

Canada will be exempt from German tax on salary for service to Canada or one of the provinces.

Article XI — Remuneration for personal ser-

vices: profits from a profession or employment income and earned by a Canadian may be taxed in Germany if the activities are performed in Ger-many. They will not be taxed however if the Canadian resident is not in Germany for more than Landam resident is not in Germany for more than 183 days in the taxable year and either (a) he is paid by a Canadian resident who bears the cost, or (b) the compensation does not exceed \$3,000.

Article XIV — Professors and teachers: a

teacher from Canada is exempt from German tax on remuneration for teaching at an educational institution in Germany if received during a period of temporary residence not exceeding two years. There is no requirement that he remain a resident

Article XV — Students: a full time student in Germany from Canada is exempt from German tax on payments to him from persons in Canada

for his maintenance or education.

Article XVI — Elimination of double taxation: Canada will allow German tax on German source income to be deducted from Canadian tax on that income, but the deduction cannot exceed the proportion of Canadian tax that the German income is to all income. Germany will not tax most Canadian source income that is taxed in Canada, Thus, Canadian source sabbatical salary, scholarships, fellowships and research grants that generally will continue to be taxed by Canada during the stay in Germany, will not be taxed by Germany. Interest, dividends, rent and other Canadian source income may be taxed by Germany, with a credit against German tax for Canadian taxes paid.

The new treaty follows the OECD Model almost word for word in the areas affecting teachers. (See earlier discussion). The two year teaching exemption has been removed.

S. India

During 1986 the tax agreement with India was ratified. This treaty takes a similar form to Canada's other agreements which follows the OECD model. This is intended to supercede the tax laws of individual countries and eliminate double taxation.

Income tax is levied in India on the basis of residency in India. Also, tax is assessed on a taxation year from April 1 to March 31. The tax as-

sessed in one year is based on residency tests and income arising in the prior year. The current rules in India classify individuals broadly into three categories: resident; resident but not ordinarily resident; and non-resident.

Residence is determined on the basis of a

person's physical residence in the year preceding the year of assessment. An individual is a resident in the previous year if he: (a) is in India for an aggregate period of 182 days or more during the pre-vious year; or (b) satisfies the following two conditions: (i) maintains or causes to be maintained for him a dwelling place in India for an ag-gregated period of 182 days or more in the previous year; and (ii) is in India for 30 days or more in that year; or (c) during the four years preceding the previous year remained in India for an aggregate period of 365 days or more and is in India in the previous year for 60 days or more.

If the individual is a resident based on the above criteria but has not: (a) been resident in India in nine out of ten years preceding the accounting year; and (b) during the seven years preceding the accounting year been in India for a total period of 730 days or more; then, he/she is considered resi-

dent but not ordinarily resident.

While a resident (i.e., one who is also ordinarily resident) is taxable on all income of the previous year from whatever source both inside and outside of India, the taxable income of a 'resident and not ordinarily resident' for the previous year includes: (a) all income (other than agricultural in-come arising in India) which is received or deemed to be received in Indiaduring the accounting year; it therefore appears that foreign source income not remitted to India is not taxable in India; (b) income which, during the accounting year, accrued or arose outside India from a busiess controlled in India or which was brought into India or received by the taxpayer during the ac-counting year. This means that foreign income accruing or arising outside India shall not be taxable in this case unless it is derived from a business controlled in or a profession set up in India.

A non-resident's taxable income of a previous

year includes only income from whatever source in India received or deemed to be received in that year by or on behalf of him or accruing or arising or is deemed to accure or arise to him during the

enerally speaking, the foreign tax credit allowed by Canada will be the foreign tax paid, or the Canadian tax attributable to the foreign income, whichever is the lesser. As a result, a teacher who retains Canadian residency will be taxed only once on the foreign-source income but at the higher of the Canadian and foreign tax

The Income Tax Act in India has specific definitions for deemed income, salaries, benefits, and it also contains provisions for standard deductions for salaries, other specific exclusions, allowances and exemptions, as well as guidelines for determining chargeable income. Of specific interest to teachers abroad will be the following:

Salary — Salary income is taxable when paid or due, whichever may be earlier; i.e. all salary ad-vances as well as salary in arrears and salary in which there is a vested interest even if not paid will be taxable.

Employment Benefils -- Taxable benefits include rent-free accommodations, use of a car, and

various other perquisites.

Exemptions — Certain income is exempt from taxation in India. This includes income of officials of foreign governments and embassies, foreign employees of a foreign philanthropic institution, certain non-resident and non-citizen technicians. Also exempt is:

(a) income for foreign employees serving a foreign enterprise temporarily in India. Remuneration received by a non-citizen as an emplyee of a foreign enterpise for services rendered by him/her during his/her stay in India is exempt if the following conditions are satisfied:

(i) the foreign enterprise is not engaged in any tender exhibitors in India.

trade or business in India;
(ii) his stay in India does not exceed in the ag-

gregate a period of 90 days in the previous year:

(iii) such remuneration is not deducted from the income of the employer for India tax pur-

(b) Leave travel concessions to citizens and passage money to non-citizens;

Passage money or free passage to an employee for self, his/her spouse and children for travel to a home country on leave or on termination of service is not taxable. Also, passage for children of non-citizens returning to India on vacation from a foreign school is not taxable if paid as an employment benefit.

Notices of objection and appeals

When a taxpayer receives an income tax assess-

ment with which he/she disagrees, he/she may serve a notice of objection within 90 days from the mailing date of the assessment. The notice should be made in duplicate on a prescribed form, which is obtainable from any district taxation office by a telephone request. The notice of objection should include a statement of the relevant facts and the reasons for objection and should be

signed by the taxpayer.

The Appeals Division of Revenue Canada,
Taxation will review the assessment and will contact the taxpayer and will either vacate, vary or confirm the assessment, and notify the taxpayer of its action by registered mail. If the taxpayer is not satisfied with this action he/she may, within 90 days from the mailing date of the notice, appeal to the Tax Court of Canada or, at a higher level, directly to the Federal Court. In either case the court will review the assessment and grant a hearing to the taxpayer or a representative, and then will either dismiss the appeal or allow it and vary or vacate the assessment. The taxpayer may be represented by him/herself or by a repre-sentative at either court, but at the Federal Court any representative other than the taxpayer must

It should be noted that amendments to taxpayers' returns are now statute barred after three years have elapsed since Revenue Canada has originally assessed a particular year. This is a decrease of one year. This limit does not, of course, apply to returns which are fraudulent.

Final note

CAUT will entertain requests from local and provincial associations and members for funding of problems that raise new income tax questions, seek clarifications of current National Revenue practice and are of interest to employees in a university setting. An outline of any such problems and questions should be sent to: Robertson & Hill, 328 Frank Street, Ortawa, Ontario, K2P 0X8 or 1525 Lepine, St. Laurent, Quebec, H4L 4N9 with a copy to Richard Bellaire in the CAUT office, Robertson & Hill will advise CAUT on a regular basis of these problems and a decision on funding will be taken as quickly as possible in each case. Local and provincial associations will, then, be sent a copy of the com-ments and the decision on funding.

Although CAUT cannot pay for individual tax counselling or for tax inquiries of a routine nature (i.e., those that are dealt with in this Guide or other CAUT-sponsored publications) or for those ques tions which are unrelated to a university context. such questions can be referred to the Robertson & Hill office. Individuals should identify them-selves at Roberston & Hill as member of CAUT. Rates that CAUT has obtained for mem-

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bers are as follows:
Partners — \$120 per hour
Manager — \$55 per hour The first issue of this guide is a revision of the CAUT Guide prepared in the past by Charles Hebdon. Subsequent revisions were done by

Robertson & Hill. Reference to the Quebec Income Tax Act were added or amended by Professor James Drew of

the Hautes Etudes Commerciales (Montreal). The revision of the French version was done by Professor Drew.

Declaration of taxpayer rights

Revenue Canada Taxation has published a Declaration of Taxpayer Rights. This declaration can be summarized as follows:

Fair treatment in all dealings with National Revenue Taxation means important rights to:

- —information —impartiality
- -courtesy and consideration
- -presumption of honesty

Fair treatment under the constitution and laws of Canada includes important rights to:

- privacy and confidentiality
- -independent review
- -an impartial hearing before payment

You are entitled to every benefit allowed by the law, which means you have the right to arrange your affairs in order to pay the minimum tax required by law. You can also expect your government to administer tax law consistently and to apply it firmly to those who true to administer tax law consistently and to apply it firmly to those who try to avoid paying their lawful share.

Tax reform and pension reform

The federal government has proposed major changes to the Canadian Income Tax system and to the tay-assistance for employer sponsored pen-sion plans and Registered Rettrement Saving Plans (RRSP). This section will highlight a num-ber of the significant changes proposed with emphasis on those effecting academies. Two factors must be kept in mind. First, the changes are very extensive and we cannot deal with all nems here For specifies, one should check more detailed material or seek professional advice. Second, neither the tax changes nor the pension changes have been passed by parliament Further modification of the proposals is possible. The drail legislation on Tax Reform was released by Mr. Wilson on December 16, 1987 and the pension reform legislation and regulations will be rissned to early 1982.

Pension reform

On October 9, 1986 the Minister of Finance introduced the long-awaited reforms to the tax as-sistance for pensions. Given the complex nature of Canada's pension system, the proposed reforms were also rather complex. The major change was to increase the tax-assistance limits for all types of pension plans. Taxpayers would be able to make an higher contribution or have a higher contribution put into the plan by his/her employer with either the employee or the employer receiving the full tax deduction for these contributions.

These new limits will impact particularly on money purchase (or defined contribution pensions)

as they are sometimes called). For defined benefit pensions, any contributions required to fund the plan would be deductible.

The two other major changes in the pension area were to integrate more closely the pension benefits received under a employer-sponsored plan and an individual's RRSP. To do this a Pension Adjustment calculation will be required. This pension adjustment will be based either on total contributions (both employer and employee) in the case of

a money purchase pension or on the level of the benefit for a defined benefit pension. The actual calculation will be done by the federal government from information supplied by the employer. The taxpayer will receive a notice towards the end of the pendad to the property of the property of the pendad to the property of the pendad to the pendad the pe the calendar year indicating the amount of RRSP room they have.

To ensure some equality, even individuals in a defined benefit pension which provides the maximum benefit will still have \$600 of RRSP room.

The other major change is that taxpayers have up to seven years to use any available RRSP contribution room. This means that if an individual does not have the funds to place in a RRSP in a given year, he/she will not lose that tax-assistance as is the case under the current system.

In the original October 1986 proposal, all of these changes were to be phased in over the next 5 years. However, the White Paper on Tax Reform recommended that the process be phased in at a slower rate. The following table shows the original and the new timetable.

Tax reform

On June 18, 1987 Mr. Wilson tabled his White Paper on tax reform. The reform proposals will produce a major shift in the composition of government revenues away from personal income tax towards corporate income tax. Eventually this will be extended to a broadly based national sales

tax system.

The following are just some of the major

1. The number of marginal tax rates drops from 10 to 3

17% on the first \$27,500

26% on the next \$27,500

29% on the amount above \$55,000 This means the maximum tax rate (combining both federal and provincial taxes) will decrease. It should be noted that other actions introduced by this government between September 1984 and now had increased personal taxes (i.e. a sub-tax).

now had increased personal taxes (i.e. a sub-tax).

2. In combination with the lower rates, the
government proposes to eliminate various personal exemptions and deductions and replace them with tax credits. The credits will equalize the benefit to the taxpayer regardless of their level of income. A deduction lowers your taxable income and is worth more for people with a higher mar-ginal tax rate. Tax credits are deducted from in-come tax payable and is the same regardless of the

taxpayer's marginal rate.

3. Beginning in 1988, the 20% employment deduction. to a maximum of \$500, will be eliminated. It will not be replaced by any other

type of deduction or tax credit.

4. There will be changes to the allowable deductions for automobile expenses and the use of an office at home for business. Among the changes for business use of automobiles are: a fully prorated share of the fixed costs of an

employee-owned automobile — depreciations, interest, licence and insurance costs — will be deductible when the distance travelled for business purposes exceeds 24,000 kilometers per year. Where business use is less than 24,000 km., the allowable deduction for fixed expenses is less than the fully prorated share, but

increases as business use increases, there will be a \$20,000 limit on the cost of an automobile for purposes of claiming capital

cost allowances.

Deductions for the use of part of your house or apartment for business will be tightened. The home office must be used exclusively, on a regular and continuing basis, to earn income. The home must be the principal place of business. The ex-penses will be deductible only to the extent of income for the year from the business. Exactly how this new system will work has not yet been estab-lished, but the material released by the federal government with the Tax Reform proposals in-cludes the following example:

A university professor who has a consulting

practice operated exclusively out of a home office devoted to the practice will be able to claim home office expenses. The home office ex-

NEW CONTRIBUTION LIMITS

YEAR	RRSP LIMIT	Γ	DEFINED CONTI	RIBUTION LIMIT
	OCT. 9*	WHITE PAPER	OCT. 9	WHITE PAPER
1988	\$9,500	\$7,500	\$11.500	\$7,000
1989	11.500	8,500	13,500	10,500
1990	13,500	10,500	15,500	11,500
1991	15,500	11,500	REVIEWED	12,500
1992	REVIEWED	12,500	REVIEWED	13,500
1993	REVIEWED	13,500	REVIEWED	14.500
1994	REVIEWED	14.500	REVIEWED	15,500
1995	REVIEWED	15,500	REVIEWED	INDEXED

The current pension of limit of \$1,715 per year of service for most defined benefit pension plans will also be indexed after 1994.

 $^*-$ OCT. 9 is the original timetable proposed on October 9, 1986 and WHITE PAPER is the revised timetable proposed on June 18, 1987

Exemptions	87 Exemption	88 Tax Credit
Basic Personal	\$4,220	\$1,020
Married	3,700	850
Dependant under 18	560	65
Dependent over 18 and		
-infirmed	1,450	250
-all others	1,200	550
Age exemption	2,640	550
Mental/physical impairment	2,890	550
CPP/UIC	ACTUAL	17% OF ACTUAL
Tuition Fees	ACTUAL	17% OF ACTUAL
Education	S50/mon	\$10/month
Charitable donations .	actual to max. 20% of net income	17% of actual on first \$250 and 29% of actual on excess to max. 20%
Employment deduction	20% of income to maximum of \$500	NIL
Medical Expenses	actual, less 3% of net income	17% of amount in excess of 3% of net income
Investment Income	actual \$1,000	NIL
Pension Income	actual to \$1,000	17% of first \$1,000

pense deduction can be claimed to the extent of

the income from the business.

5. The proportion of a capital gain included in income will increase from 1/2 to 2/3 in 1988 and 3/4 in 1990. The maximum lifetime capital gains exemption will not increase beyond the current limit of \$100,000.

There were a wide variety of changes to cor-porate income tax which lowered rates but eliminated many deductions.

7. The deduction for children over the age of 18, but attending postsecondary institutions, has been eliminated. The child deduction remains for the year the dependent becomes 18. 8oth tuition tax credits and education tax credits will be translerable if not required to reduce a student's in-come tax payable to zero.

As anticipated, the White Paper proposes to

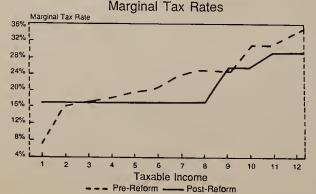
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eliminate the \$1,000 interest and dividend deduc-

eliminate in est jouo interest and dividend deduc-tion beginning in 1988.

9. Finally, the Minister tabled a number of al-ternative national Sales Tax proposals. These were multi-stage systems to replace the existing federal sales tax. The federal government wants federal sales tax. The federal government wants to discuss the possibility of combining federal and provincial sales tax into one new common system. This proposal may be the most controversial of the White Paper. Mr. Wilson has indicated that he would not introduce this part of this proposals until the first part of the proposals is in operation and only after negotiations with the provinces

Pre and Post Reform



egory	. Income
1	\$1,320 or less
2	1,321 - 2,639
3	2,640 - 5,279
4	5,280 - 7,918
5	7,919 - 13,197
6	13,198 - 18,476
7	18,477 - 23,755
8	23,756 - 27,500
9	27,501 - 36,952
10	36,953 - 55,000
11	55.001 - 63.347
12	63,348 and greate

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propositions concernant la taxe de vente nationale. Il 5 agril de 593/ibres nutri-lacides devant renplateer l'actuelle taxe de vente l'édérale. Le gouvernement l'édéral dèsire étudier la possibilité de combiner les taxes de vente férient et autre des la compiner les taxes de vente férient et autre manuelle de la compiner les taxes de vente férient et autre de la compiner de la compiner les taxes de vente férient et autre de la compiner les taxes de vente férient et autre de la compiner de

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Comme prévu, le Livre blanc propose d'éliminer

la déduction pour revenu en initiétés et en dividendes à compret de 1988. 9. Enfin, le Ministre a présenté un certain nombre de

Avant et après la réforme Taux Marginal

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des prestations d'un montant maximal auront toujour-la possibilité de verser 600 5 à un REER. L'autre changement de taille trent au fait que les con-trabules l'encognient de la contratain de les con-

Le 18 juin 1987, Michael Wilson, a préventé von Livre blanc sur la réforme fiscale, Les propositions avancées se tradutiont par un important changement

Réforme fiscale

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comme une subvention de projet original, la subvention est considérée recherches au profit d'un

recherche.

revenus de source canadienne peuvent être imposés en Allemagne, mais on accorde un crédit d'impôt allemand à l'égard des impôts canadiens

Allemagne ne sont pas imposés dans ce pays. L'intérêt, les dividendes, les loyers et les autres

avantages d'emploi — Les avantages im-posables comprennent le logement gratuit, l'utilisation d'une voiture et divers autres

Statistic — Les tevents considered and acid te dit qui imposable lorequ'il evi pay'e oud dit, soil te dit qui e unice de salire que toures les avances de salirie ainsi que les amérés de salirie pre ce les ainte de calaire ainsi que les amérés sont imposables.

— Vouss étres égalengen en droit de vous aitendre à ce que votre gouvernement administre — Pous étres égalengen en droit de vous aitendre à ce que votre gouvernement de paie-ment de leur part d'impôt établie selon la loi.

— Vous avez droit à tous les avantages que vous accorde la jot, c'est-à-dire que vous avez le droit d'organiser vos affaites de façon à payer le minimum d'impôt requis selon la loi.

- Audience impartiale avant de payer

- Examen independant

Revenue Canada a publié une Déclaration des droit du contribuable qui se résume ainsi:

maintiendra la colisation et ansera le contribuable par lettre recommandée de sa décision. Si ce der-nier n'est pas satisfait de la décision, il peut, dans

La Division des appels de Revenu Canada (Impôt) examinera la cotisation, communiquera avec le contribuable et annulera, modifiera ou avec le contribuable et annulera, modifiera ou

Le contribuable qui reçoit une consation qu'il n'accepte pas peut donner avis d'opposition dans les 90 jours de la date d'envoi de la contation Le vavis doit être établi en double exemplaire sur la Cormule réglementaire qui peut s'obbernit de formule réglementaire qui peut de l'accepte poblemit de la contra de l'accepte de l'Impai par l'ambiente quie de l'accepte de l'acce

à l'étranger et reviennent en vacances en Inde n'est pas imposable s'il est payé à titre d'avantage d'emploi. outre, le passage des enfants étrangers qui étudient

Le prix du passage ou le passage graunit accordé cuoyens

b) les avantages de voyage de congé accordés

étrangère à l'égard de services rendus durant son séjour en Inde est exonérée s'il répond aux condi-

Sont aussi exonérés: étrangers, des employés étrangers d'une institu-tion philanthropique étrangère et de certains tech-niciens non résidents et non citoyens de l'Inde-gott aussi

étranger: salaire — Le revenu constitué d'un salaire est

exclusions, déductions et exemptions ainsi que des règles servant à déterminer le revenu inréputé constituer un révenu, un salaire et un avantage et renferme aussi des dispositions rela-tives aux déductions tonnales du salaire, d'autres exprises de la constitue de fenne des définitions spécifiques de ce qui est

— Un traitement juste dans tous vos rapports avec le Revenu national, Impôt, comporte des droits importants: Protection et confidentialité des renseignements

Declaration des droits du contribuable

La révision de la version française a été laite par le professeur Drew.

(INSTITUTED I). été ajoutées ou corrigées par le professeur lames. Drew des Hautes Etudes Commerciales

Les références à la loi de l'impôt du Québec ont

La prenilère version de ce guide est une Natiston du Guide établi améroterement par A. Charles Hebdon, Les révisions vub'equentes sont été faites par Roberton & Hill.

Les fété faites par Jeloi de L'imparante de Les charles de la les fété faites par les de l'imparantes de la ce fété faite de la ce de la centre de la

1'ACPU au bénéfice de ses membres est le suivant Associé fiscal — 51201'heure Gérant fiscal — 5551'heure

ions parasimes per IACPO) non plus que celles qui se maisse par II. ACPO) non plus que celles qui se misserse au contexte universitaire, on peut s'adresser au bureau de Roberton & HII. On est prié de s'adentifier au bureau de Roberton & HIII. de rais prié de l'acentifier au marie de l'ACPO. Le tairi boheron par l'ACPO, L'Unibra de l'ACPO. L'Uni d éclaireissements fiscaux d'un caractère courant (c'est-à-dire celles qui portent sur des points traités dans le présent Ouide ou d'aurres publica-traités dans le présent Ouide ou d'aurres publica-

que ocurante du Ministère du Revenu national eque ocurante de miversités. Il fundici administrascent l'amorcé de ces problèmes et qui intérescent l'amorcé de ces problèmes questions à Robertson & Hill, 32%, nue Frank, Ottorion à M. Richard Bellaire, au uuteau de despire au fredesire qui fedainte au funceau de régulièrement l'ACPU, Robertson & Hill conveillerne egulièrement l'ACPU, Robertson & Hill conveillerne et endécision nue décision nue décision de leur étides et ma décision et de leur de de contra de leur de despire que des des contra de leur c'autre de leur de des des des contra de leur c'ailes actorité mant le partier au l'actorité de leur c'ailes actorité mant le partier de leur c'ailes actorité mant le propriée des contractions de leur des des contractions de leur de l'ailes actorités de l'ailes de l'ailes actorités de l'ailes actorités de l'ailes de l'ailes actorités de l'ailes de l'ailes de l'ailes de l'ailes actorités de l'ailes de l'ail appellent des éclaireissements relatifs à la prati-que courante du Ministère du Revenu national et

L'ACPU accueillera les demandes des associa-tions locales et provinciales et de leurs membres touchant le financement de l'étude de nouveaux

Dernier mot à ce que votre gouvemement administre les lois fiscales uniformément et les applique fer-mement aux personnes qui évitent le paiement de leur part d'impôt établie selon la loi. Audience impartiale avant de payer

Vous avez droit olous feu santinges que

Vous feu d'organiser vos silfaires de laçon à

payer le minimum d'impérirelle selon la loi.

Tour de de mont de la loi ce sei-afrie que vous avez

payer le minimum d'impérirelle selon la loi.

Se contra de la loi de loi de la loi de la loi de lo

problèmes concernant l'impôt sur le revenu, qui

Examen indépendant

Protection et confidentialité des renseigneinportants: -Un traitement juste en vertu de la Constitu-tion et des lois du Canada comporte des droits

Courtoisie et prévenance Présomption d'honnéteté billeinsqml noingunoini

eroits importants: -- Un traitement juste dans tous vos rapporta avec le Revenu national, Impot, comporte des

Déclaration des droits du contribuable Revenu Canada a publie une Déclaration des droits du contribuable qui se résume ainsi: "a reconstitutable doni etre avocan, contributable doni etre avocan.

A noter qu'il y a prescription trois ans après l'émission de l'avis de cotisation qu'il y aprescription avair. La archema l'imite in s'appilque pas, évidenment, aux déclarations feaudicheses.

Déclarations feaudisteues.

à la Cour fédérale, tout représentant autre que le COIDE DE L'IMPOT SUR LE REVENU 1987 7

able peut être représenté par lui-même ou par un repésentant auprès de l'une ou l'autre cour, mais, ensuite, elle rejettera l'appel ou y fera droit et modifiera ou annulera la cotisation. Le contribuet entendra le contribuable ou son représentant; I'un ou l'autre cas, la cour examinera la colisation les 90 Jours de la date d'envoi de l'avis, en appeler à la Cour canadienne de l'impôt ou, à un échelon plus élevé, directement à la Cour fédérale. Dans

n importe quel bureau de district de l'impôt par demande téléphonique. L'avis doit porter un se yosos des faits pertinents et des motifs d'opposition et le contribuable doit le signer. La division des annels de Reven Carden

aleqqs te noitizoqqo'b sivA

à un employé pour lui-même, son conjoint et ses enfants à l'occasion d'un voyage chez eux ou de la cessation du service ne sont pas imposables. En

aux citoyens et le passage accordé aux non-

revenu de l'employeur aux fins de l'impôt in-

in l'entreprise étrangère n'exerce pas en Inde une activité commerciale ou industrielle; le sécodente n'a pas dépassé 90 jours; et précédente n'a pas dépassé 90 jours; et (ii) la femunération n'est pas déduite du revenu de l'employe un aux fins de l'employe ne revenu de l'employeur aux fins de l'empli in-:some suivantes:

étranger en tant qu'employé d'une entreprise entreprise étrangère qui se trouvent temporaire-ment en Inde. La rémunération reçue par un s) je revenu des employés étrangers d'une

exemptions — Certains revenus sont exonérés d'impot en Inde. Ils comprennent le revenu des employés des gouvernements et ambassades employés des gouvernements et ambassades

unbosables.

Les dispositions suivantes intéressent particulièrement les professeurs en séjour à

reçu cette année-là par le résident ou en son nom. La loi de l'impôt sur le revenu de l'Inde ren-

précédents mais n° a pass a) eté un résident de l'Inde pendant neul des dix années anteleteures à l'année comptable, et b) durant les sept années un total de 730 jours et plus, il est alors considéré un total de 730 jours et plus, il est alors considéré un total de 730 jours et plus, il est alors considéré nomme un résident qui n'est pas un résident habited.

S'il est un résident d'après les critères à l'année précédente et s'y est trouvé durant 60 jours et plus pendant cette année précédente.

lonts et plus pendant les quatre années antérieures c) il a séjourné en Inde durant un total de 365

182 Jours et plus l'année précédente; et (ii) a séjoumé en Inde durant 30 jours et plus cette année-là; ou

s) it a sejourné en Inde durant une période to-lace de IRS jourse en plus l'année précédente; (i) a maintenu ou fait maintenir pour luit un logement en înde durant une période toale de la fait de la companyant précedente si:

physique l'année antérieure à l'année de cotisa-tion. Un particulier est un résident l'année La résidence se détermine d'après la résidence non-résidents.

Les règles actuelles de l'Inde classent les par-ticulters en trois grandes catégories: résidents; résidents qui ne sont pas des résidents habituels; precédente. critères de résidence et sur le revenu de l'année

au 31 mars. L'impót d'une année se fonde sur des L'impôt sur le revenu se perçoit en Inde sur la base de la résidence en Inde. L'impôt se réfère sussi à une année d'imposition allant du let avril mposition

O.C.D.E. Elle vise à remplacer les lois de limpôt de chaque pays et à éliminer une double La convention fiscale avec l'Inde a été ratifiée en 1986. Ce traité ressemble aux autres conventions du Canada qui respectent le modèle de de Canada qui respectent le modèle de

Payes

Le nouvesu traité suit le Modèle de l'O.C.D.E.

Presque moi à mot quant aux ans concernant

Le xemption de deux ans concernant

Le xemption de deux ans concernant

Le xemption de deux ans concernant

Le xemption de deux ans concernant

Le concernant de de deux ans concernant

Le concernant de de deux ans concernant de deux de de

allemand par rapport à tout le tevenu.
L'Allemand par rapport à tout le de uveven
de source canadieme imposé au Canada, Ainsi,
le salaire sabbaitique, les bourses d'études et de
recherche et les aubventions de recherche de
ouvrec canadieme qui continuent généralement
d'étie majosés par le Canada durant les séjour en
Allemagne ne sont pas imposés abus et enver

b) Ic revenu qui, durant l'année compiable, a été aquis ou provient de l'extérieur de l'Inde d'une entreprise conniblée en Inde, ou qui a été apponé en linde ou reçu par le contribuable durant l'année compiable. Cela signifie qui le revenu l'errangei acquis ou provenant de l'extérieur de l'-

d'origine indieme) reçu ou répuic reçu en Inde durant l'aunée comptable; il semble donc que le revenu de source étraissiére non versé à l'Inde n'y revenu des impossible;

a) tout le revenu (autre que le revenu agricole

Le résident (c'est-à-dire celui qui est aussi un résident habities) doit payer l'impoi sur tout le révenu de l'annee précédente et provenant de n'impoir quelle source intéreure et estréreure, mais le revenu imposable d'un "résident qui n'est pas un résident habituel" de l'année précédente

nests: se bortices provenind un one posi-nests; se bortices provenind un omploi et gagnés par un le revenu proveni étre imposés en Allemagne. Ils les sativités en causes 'exercent en Allemagne. Ils ne le sont pas, expendant, si le résident canadien ne le sont pas, expendant, si le résident canadien ne le sont pas, expendant, si le si sident en defraite le payé par un résident canadien qui en détraite le 93,000 b) la rémunération et si, al ce 93,000 b) la rémunération et de détraite le 93,000 coult ou prépar de la rémunération et de pas Aricle XI — rémunération de services person-nels: les bénéfices provenant d'une profession ou

el vice versa.

Anticle X — service gouvernemental: les citoyens canadiens sont exemplés de l'impôt allemand sur le salaire payé à l'égard de services
assurés au Canada ou à l'une des pouvinces.
Anticle XI — rémunération de services respon-

mais il ne prendra effer qu'une fois raithe. Le traité de 1956 demeuren, av rigueur lauque-làs ri les dispositions suivantes régleciont l'imposition des professeurs canadiens en séjour en Allemagne

Un traité révisé a été signé le 17 juillet 1981, eanado-allemand.

de 183 jours au cours d'une année d'imposition peut être considéré comme un réfacent d'. Allemagne et payer l'impôt sur son revenu mon-dial, sous réserve des dispositions du traité fiscal agnaçosalmand

Le Canadien présent en Allemagne durant plus 4. Allemagne de l'Ouest comme resident. déterminer le pays dont il faut le considérer le Canada et la France imposent ious deux un eon-tribuable à titre de résident du pays, les règles de l'Anticle IV de la convention doivent servir à déferming le pays, dont il l'ent le sociétées eanadienne tels que les dividendes et l'interêt si l'intéressé a une demeure ou son domicile prin-cipal en france comme il est indiqué et-dessus. Si cripal en france comme il est indiqué et-dessus. Si bafique en France disent n'avoir eu à payer le de de payer l'émile per errenne se revenne et errenne de source française. La France, semble-t-il, pour-ce de source française. La France, semble-tille pour-ce and payer et de source et de source and payer et de source et de source and payer et de source et de source and payer et de source and payer et de source and pa

La France exemple généralement de l'impôt français le revenu qui, acua de usarié, est imposé au Canada. Les dividendes, l'initérie et certains autres types de levridendes, l'initérie et certains autres types de révenus de sources canademne payé bénérie de l'un crédit. Les impôts à payer à la France cont acleulés aux ni saux qui s'appliqueraient ai tout le revenu était imposé. Ainst, donc, le salaire sabbatique, les subventions de celebreche et source canadiemne devraient être d'études de source canadiemne devraient être d'études. Les clandaines de tour imposition au d'études. Les clandaines de telleur imposition au Canada. Les clandaines de telleur imposition aux Canada. Les clandaines de telleur imposition aux Canada. Les clandaines de telleur imposition aux Davidique en France disent n'avoir eu à payer baique en France disent n'avoir eu à payer

La France exempte généralement de l'impôt sous réserve des règles candiennes normales qui limitent la déduction à l'impôt canadien sur le à payer au Canada à l'égard du revenu concerné, il bénéficie d'un dégrèvement. Le Canada admet l'impôt à payer en France en déduction de l'impôt assujetti à l'impôt de France ou du Canada, mais

position: le visiteur canadien en France peut être

nent non-résidents.
Article XXIII — élimination de la double imde parfaire leur formation ne payent pas d'impôt en France sur les fonds d'enrieire nu d'études reçus de sources extérieures à la France, qu'ils dermeurent résidents du Canada ou qu'ils devien-nent non-résidents éjournent en France dans le seul but d'étudier ou pre du Canada ne sont imposés que par le Canada. Anicle XX — étudiants: Les Canadiens qui services gouvernementaux en France pour le com-

dispose l'employeur en France. Article XIX — services gouvernementaux. l'Article sult de près la Convention modèle. En général, les résidents du Canada qui assurient des exprése. et la rémunération n'est pas versée par un établissement pennanent ou une base fixe dont E81 zulq us fancie du fance durant au plus [88] zuldetse ségourne en France du fanciarion ne jours de l'ambée civité et et s' 500 doille de de l'ambée par une pour canadiers et 10.00 (rance français ou bi la mandayeur une pour effeundréaitoir est payée par une montéaitoir de le compte d'une myloyeur non région n'a per ent la service par une paye et la rémunéaitoir n'est pas versée par une payent par est pas versée.

Anicle XVI — climination de la double im-horistor: le Canada perner de déduire l'impôt al-position: le revenu de source allemande de l'impôt eanadien surce revenu, mais la proportion de la déduction ne peut dépasset celle du revenu de la déduction ne peut dépasset celle du revenu

du non-résident comprend seulement le revenu de n'importe quelle source indienne reçu ou réputé "Granger eachtig to the company of the control of t temps canadien en Allemagne est exempté de l'impôt allemand sur les sommes qu'il reçoit de personnes du Canada pour son entretien ou ses findes.

dans une maison d'enseignement allemande s'il

Ariele XIV — prosesseurs et enseignants: le prosesseur du Canada est exempté de l'impôt al

canadien n'est imposé qu'un seule fois sur son revenu de source étrangère, mais au taux le plus élevé soit de l'impôt canadien ou étrangèr.

le professeur qui conserve son statut de résident pays. Régle générale, le crédit d'impôt étranger accordé par le Canada sera égal à l'impôt étranger payé ou l'impôt canadien frappant le revenu l'eranger, soit le moindre des deux. C'est ainsi que l'eranger, soit le moindre des deux. C'est ainsi que le frente de moindre des deux. de déduire de ses impôts canadiens un montant à 1'égard des impôts étrangers, peu importe l'exacte des non d'un accord entre les deux l'existence ou non d'un accord entre les deux Le professeur qui demeure un résident du Canada aux fins de l'impoi en l'est physi-l'archyot neme s'il est physi-aux son revenu mondial; expendant, la 10i de l'impois une revenu mondial; expendant, la 10i de l'impois une le revenu du canada lus formone le dortin de définire de sex jernals canadaras un mondant a

 b) la rémunération est payée par un employeur qui n'est pas un résident de l'Etat B; et durant une période n'excédant pas 183 jours au cours de l'année financière.

a) le bénéficiaire est présent dans l'Etat B

gagné dans l'Etat B est imposable sculement dans

Le revent d'emploi d'un résident de l'Etat A

B, auquel cas l'Etat B peut l'imposer, sous réserve

A à l'égard d'un emploi est imposable seulement dans l'Etat A, sauf si l'emploi s'exerce dans l'Etat

salarie - Le salaire allant à un résident de l'Etat

et techniciens".
Article 15: service personnels assurés à titre de

professorales indépendantes ainsi que les activités indépendantes des médecins et autre "praticiens

scientifiques, littéraires, artistiques, éducatives ou ment être en mesure d'exercer un certain contrôle sur la "base fixe". Les "services professionnels" comprennent des activités telles que les activités

régulièrement à la disposition de celui qui exerce les activités. En outre, l'intéressé doit normale-

d'un caractère fixe ou permanent qui doit être

bases fixed unlikes the greatest proposed unlike the bases fixed unlikes field like the greatest bases fixed to fixed the fixe

vices personnels indépendants n'est imposable que dans l'Etat A, sauf si le résident dispose d'une

l'égard de services professionnels ou autres ser-

permanente, ses relations personnelles et écono-miques, son domicile habitude et la nationalité. Si ces critières ne suffixent pas, les deux Biais tranchéront la question d'un commun accord.

président à la détermination de son statut de résident. Ce sont la localisation d'une demeure

Si une personne est classée comme résidente des deux Etats contractants, divers critères

s'appliquera pas à une personne qui est passible d'impôt dans un Etat uniquement parce qu'elle a un revenu provenant de sources de cet Etat ou un

contractant determineront le sens à donner à l'expression résident aux fins de l'impòt sur le revenu uu sein de l'Etat. L'expression ne

Artlices 4: résident - Les lois de chaque Etat

uivants qui peuvent intéresser les professeurs et 29 Paris, le 29 aviil 1977, une Convention modèle permeitain d'évirel a double mopestion. Le Consada fait parie de l'O.C.D.E. et plusieurs de ses accordens fresants, autout ceux qu'il a frecemment renégoriès, suiveint ce modèle. La Convention modèle renferme les articles miseaux mi monte de la convention modèle renferme les articles.

grande partie une forme internationalement reconnue. L'Organisation de coopération et de développement économique (O.C.), a adoptic partie par la partie pour la partie de la partie pour la partie pa

Convention modéle de l'O.C.D.E.
Les accords fiscaux du Canada revêtent en

congé sabbatique n'exerce pas une activité d'employé. (Voiraussill-Illis, paragraphe 3).

par une université canadienne (alinéa 115 (2) (c) «10934». Seton Renada, une «10934». Seton Renaden (alinéa 11(2)(e)) n'est pas applicable parce que le professeur en n'est pas applicable parce que le professeur en

résident du Canada alors qu'il est en congé sab-batique à l'étranger, le Canada va continuer d'imposer le salaire sabbatique s'il lui est versé

Imposition au Canada du salaire lors d'un condgé sabbaique Comme il cat dir plus haut, Revenu Canada, depuis 1980, a une nouvelle position quant à l'imposition des résidents canadiens qui sont à l'étienger moins de deux ans (TL-27R2), Métine Cétinger moins de deux ans (TL-27R2), Métine à le professeur résus à de chair de que van à le professeur résus à de chair de que van Esident du Canada alors un la cest par

capital qui s'y trouve situé

ies étudiants.

Le revenu allant à un résident de l'Etat A à

l'égard d'impôts étrangers

Crédit d'impôt canadien a

) la rémunération n'est pas versée par un

Article 19: scrvice gouvemental — Les sa-laires, payés par l'Etat A sux résidents présents dans l'Etat B à 19 gard de services connexes à l'exemple de lengines authentalises ne servi

Les naités internationaux permetent à un Btai qui praique l'impòl sur le revent d'abpliquer ser propres, lois fiscales et ses priennent pas en con-cer réalience lann qu'elles ne viennent pas en con-fit avec le traifs. Cel peur susciter des complica-tions, à canse des différences out existent anné les Dispositions générales d'entreilen regus de sources extérieures à l'Etat B, peu importe qu'il demeure un résident de l'Etat A ou devienne un non-résident. l'Etat A qui se rend dans l'Etat B pour étudier ne paie pas d'impôt dans ce demier sur les fonds

personnes qui ne sont pas devonues des résidents del Flata B seulement pour assurer les esvérices, les adlaires ne sont imposés que dans l'Etat B. Anticle 20: étudiants — L'étudiant résident de L'État A pour étudients

l'exercice de fonctions gouvernementales ne sont imposables que dans l'Etat A. Si ces services sont assurés par des nationaux de l'Etat B ou par des

établissmement permanent ou une base fixe que

fixe régulièrement disponible dans l'autre pays. Article $XY \longrightarrow services$ personnels à titre de salarié: ne sont imposés que dans le pays de

Article XX — services personnels à titre de salarié: le salaire gagné en France par un résident du Canada peut être imposé par la France sant si régulièrement disponible. indépendants: ne sont imposés que dans le pays de résidence, sauf s'ils sont attribués à une base du Canada de services, professionnels indépendants assurés, en France n'est impose qu'uu Canada, sauf si l'indépessé agui à partit d'une base fisse, en France, qui lui est s'euffrente de l'une charactégoules. dispositions du traité.
Article XIV — services personnels de la Convention modèle qui precède.
Article XIV — services professionnels: I'Article est presque identique à I'Article 14 de la
Convention modèle. Le revenu irre par un résident

intéressant les professeurs: Article IV — résidence: suit de près l'Article 4 de la Convention modèle de l'O.C.O.E. Oans les est de la double résidence, il faut se reporter aux

Oispositions du nouveau traité, ratifié en 1984, derogaloires de la convention fiscale canado-

professoral des résidents des Etais confraciants, une exemption de l'impôt canadien sur le revenu accords fiscaux internationaux peuvent assurer Le professeur d'un pays signalaire d'un traité qui enseigne au Canada devrait s'enquérir de sa situation fiseale dans son pays et au Canada. Les

d'autres pays devraient s'informer s'ils peuvent d'autres pays devraient s'informer s'ils peuvent d'aspositions pour demander une exemption le eas échéant.

Résidents canadiens enseignant dans les pays liés par traité Les professeurs qui projettent d'enseigner dans

mais sans soustraire les intéressés à l'impôt de

entendues depuis la publication du Bulletin IT-68R en 1975 mettent en doute qu' on ne puisse en-

tion de ne pas enseigner durant plus des deux années (IT-68R, alinéa 3). Les affaires fiscales

de deux ans et avoir droit à l'exemption à condi-

home we man ever some the more and the control of t

déclaration d'impôt sur le revenu. À la cessation de son séjour temporaire au Canada, le professeur pourra demander le remboursement des impôts

revenu professoral et aux colisations au Régime de pensions du Canada et devront produire une

Les professeurs de ces pays au Canada seront soumis à une retenue fiscale à la source sur leur

déclaré que ce privilège ne figurera dans aucun traité nouveau ou renégocié.

position par laquelle un Etat permettra aux festedents d'un autre Etat d'enseigner chez hil d'unant deux ans en ne payani pas d'impôt sur leur revenu professoral. Le ministère des Finances a fevent professoral.

La Convention modèle ne renferme plus la dis-

Exemption spéciale de la rémunération

devraient, de même, ne pas être imposables à l'étranger, naist l'étre au Canada. O'autres genres de revenu peuvent être imposés ou non seton la législation locale et les dispositions du traité ap-nérable.

dividendes et redevances de source canadienne

résident du Canada ou conformément aux alinéas [16 (2) b) et b. 1) «1093 b) et c)»). Les intérêts,

que le contribuable est encore considéré comme

Canadien en congé sabbatique ne devraient pas y cire imposées, mais elles le sont au Canada (parce

de source canadienne reçues à l'étranger par un

part. le professeur (ou l'étudiant) pourrait y payer un impoi sur le salaire qu'il y a gagré, sous réserve des exceptions de l'Article 15. En outre, si le modèle de l'O.C.O.E. est suivi, les subventions de recherche et les bourses de recherche et d'études

de sources extérieures durant sa visite. D'autre

ratifié un traité pour y effectuer des recherches (ou des études) ne paie pas d'impôt dans ce pays sur le salaire sabbailque ou les fonds d'entreinen regus

professeur (ou l'étudiant) qui visite un pays ayant

locales. Cependant, les conséquences pratiques, si le Modèle de l'O.C.D.E. est suivi, font que le

tions à cause des différences qui existent entre les Etats contractants, les visiteurs doivent à se fami-liariset un peu avec les lois et les pratiques, fiscales

professorate

Résidents de pays liés par traité enseignant au Canada

seigner plus de deux ans.

icat bays.

américaine sont assujetties aux règles Les dispositions ci-dessus de la législation

Regies derogatoires

pontse devient imposable aux Elats-Unis,

consécutifs, après lesquels le montant total de la al selon le Mutual Educational and Cultural Exchange Act de 1961. La déduction se limite à un total de 36 mois, non obligatoriement Etats-Unis, du gouvernement d'un Etat, d'un or-ganisme international ou d'un organisme éducatif ou culturel à caractère binational ou multination. nement ou d'une institution gouvernementale des d'un organisme à but non lucratif exempt de l'impôt sur le revenu des Etats-Unis, du gouvermultiplié par le nombre de mois. La déduction mensuelle de 5300 n'est accordée que si la subvention provient d'un gouvernement d'un gregoles de la montre de la constant de la co elle dépasse 5300 par mois, l'excédent devant être n'est pas candidat à un grade, une bourse accordée aux Etats-Unis est imposable dans la mesure où de rendre des services similaires. Si le bénéficiaire les candidats au grade en question soient obligés un enseignement, une recherche ou un autre travail obligatoire est imposable à moins que tous subvention qui constitue une rémunération pour

Unis le salaire sabbatique que lui verse son université canadienne. Autrement, la

Le professeur qui est dans une de ces catégories peut exclure de son revenu imposable aux Etats-

visiteur relevant d'un programme d'échange éducatif ou culturel (visa "1").

Le professeur qui veut aller en congé sabbati-que aux Etats-Unis pourra probablement se classer comme étudiant (visa °F") ou comme

dant, cette exemption de deux ans est supprimée.

ans à enseigner dans une maison d'enseignement américaine sera encore exempté de l'impôt américain en 1985, Oans le cas de 1986, cepen-

l'impôt est augmenté par rapport à la Convention

antérieure et le let janvier 1986 quant aux cas où à la source sur les dividendes, intérêts, redevan-ces, pensions et rentes, le 1er janvier 1985 quant à d'autres réductions fiscales de la convention

fiscale canado-américaine soni entrées en vigueur à des dates différentes soit le let octobre 1984, quant à certaines réductions de la retenue fiscale

les traités fiscaux internationaux du Canada. nales réciproques sont vouées à disparaître de tous

Nant de contracter des engagements. Il devrait aussi retenir que les exemptions bien-

professeur canadien devrait voir ce qu'il en est

Le Canadien devrait retenir que l'accord l'exempte de l'impérie en non pas nécessairement au pays étenget et non pas nécessairement au canadien, il devra pays firmpér et non pas nécessairement averant en mondais pays il maple canadien aus on revent mondais. Cependant, s'il devreu non récident, il n'auta pas de sources étrangères. Ce sont l'accord particulier du pays en question et con interpriseinon per le des cources étrangères. Ce sont l'accord particulier de sources étrangères. Ce sont l'accord particulier de sources étrangères. Ce sont interpriseinon per le des cources étrangères. Ce sont interpriseinon per le mont de nouver extende de l'impôt dans le pays signature dementer extende de l'impôt dans le pays signature du traité apprès étre devenu nouveleir du traité du traité de l'accord qui de devenir une version le pays signature du traité profésser de devenu nouveleir voir es qu'il ne set après étre devenu nouveleir voir es qu'il ne set

Imposition étrangère

L'Etals-Unis Certaines modalités d'une nouvelle convention

Le professeur canadien qui passe Jusqu'à deux

quelle le revenu est attribuable.

anterieure.

The property of the property o bénéfices d'un établissement possède au R.U. celle-ci peut être exclu du revenu aux fins de l'impôt, que la bourse soit de provenance américaine ou autre. Toutefois, toute partie d'une c) la rémunération n'est pas déduite des b) la rémunération est payée par un employeur ou pour le compte d'un employeur non-résident du R. U., et Si le candidat à un grade dans une université des Etats-Unis reçoit une bourse, le montant de rémunération des services accomplis aux Etats-Unis sera normalement assujettie à l'impôt américain même si l'employeur se trouve à

a) le bénéficiaire est présent au R.U. durant au plus 183 jours au cours de l'année civile,

TOUR SHINGUIGE GXISIGUE:

Article IV - domicile fiscal: voir I'Article 4

La Convention fiscale canado-française (1975)

une année peuvent être assujettis à l'impôt français sur leur revenu mondial, sous réserve des modalités de la Convention fiscule canado-

professeurs en congé sabbatique en France durant

et son domicile principal se trouve probablement en France s'il est présent durant plus de 183 jours au cours de l'année d'imposition. Ainsi, les

sonnes réputées être "domiciliées" (résidant) Prance, Adomicile français escelui qui asa demoure ou son domicile principal en France. La "demoure" est celle où vit normalement sa famille

La France impose le revenu mondial des per-

gouvemementale n'est imposable qu'au Canada. Article XIX — étudiants: Les dispositions de l'Article 20 de la Convention modèle

s'appliquent (voir ci-dessus).

LO.C.D.E.

devolent motives destructe buttander, in Cantada, in Supposen pas son revenu de source buttannique, maist le R.U. le fera peut-eire.

Antiele XV — services personnels à titre de salarité (Voit Antiele 15 de la Convention modèle calarité (Voit Antiele 15 de la Convention modèle rédérent du Canada, le revenu peut être imposes au résident du Canada, le revenu peut être imposes à a rédére impose à au canada, le revenu peut être imposes à a l'étre imposes à au canada, le revenu peut être imposes à a rédére imposes au sait au canada seulement si les conditions au vanies se sur autre de l'entre le condition au canada seulement si les conditions au un autre de l'entre le condition au canada seulement si les conditions au un autre de l'entre le condition au canada seulement si les conditions au un autre de l'entre le condition au canada seulement si les conditions au un autre de l'entre le condition au canada seulement si les conditions au un autre de l'entre le condition au canada seulement si les conditions au un autre de l'entre le condition au canada seulement si les conditions au un autre de l'entre le condition au canada seulement si les conditions au un autre de l'entre le condition au canada seulement si les conditions au un autre de l'entre le condition de l'autre de l'entre de

canadien, seulement le moindre des deux est admis comme crédit par le Canada. Si le visiteur devient non-résident du Canada, le Canada

R.U., le visiteur peut alors déduire un crédit d'impôt étranger de son impôt canadien. Si le taux d'impôt du R.U. est plus élevé que le taux des anrieles dont il est question e-après.

Article (AIV — services professionels: (Voir hericle (14 de la Convention modèle et-a-dessus). Le revente gapte de de Convention modèle et-a-dessus). Le cavent gapte de de canadien, saul et al 'impot eranadien, saul et al l'impot eranadien, saul et al l'ampot et al mobase firs an al L'I, 3 le evisiteur peut abore par le RJU, le visiteur peut abore par le RJU, le visiteur peut abore par le RJU, le visiteur peut abore par le visiteur peut abore par le visiteur peut abore par le visiteur peut abore peut de l'amposé par le RJU, le visiteur peut abore peut abo

retroactifs à 1976, mais cela ne concerne aucun le Royaume-Unia pris effet le 17 décembre 1980. Il suit essentiellement la Convention modèle de Il C.C.D.E. Certains des articles ont des effets Le nouveau traité intervenu entre le Canada et

inU-smme-Uni

disposition vous concerne. NOTE: Oiverses dispositions du traité entrent en vigueur à des dates différentes. Voyez quelle

ment une activité commerciale aux Etats-Unis. Article XX — étudiants: voir l'Article 20 de la convention modèle de l'O.C.O.E. ne vaut pas si le gouve mement exerce effectivenementale si celle-ci est payée par le Canada, une province ou une autorité locale canadienne. Cela

citoyen canadien ne paie pas l'impòt américain sur la rémunération de services de nature gouver-Tuicle XIX - service gouvemental: le employeur étranger, existant aux Etats-Unis. rémunération n'est pas payée par un employeur résident des Etats-Unis au par l'entreprise, d'un

b) il ne séjourne pas aux Etats-Unis durant plus de 183 jours au cours de l'année et la

a) la rémunération ne dépasse pas \$10,000 résident américain) ne paie pas d'impôt pour la rémunération de services assurés aux Etats-Unis

résidence, sauf s'ils sont attribuables à des services assurés dans l'autre pays. Quoi qu'il en soit, le résident canadien (et vice versa dans le cas du

Everant 6.3 to economy 1995.

L'exemple ci-dessau suppose que le professeur a réalisé un revenu neu d'au nonin, 5,000 du ler plupant des cest, il n'est pas possible de créer une des cest, il n'est pas possible de créer une des cest, il n'est pas possible de créer une des cest, il n'est pas possible de créer une antides de créer une des cests de consentation de de consentation de de consentation de de l'immembre.

Il se peut que la valeur des meubles se détériore grandement au cours de la durée d'un bail. Cela tal des articles d'ameublement ou de l'immeuble.

ceptual country, Letter for that security as reduine continuous descriptions of the research of the continuous description description of the continuous description of the continuous description of the continuous description descripti pourrait entraîner une réduction de la juste valeur marchande qui dépasse l'allocation du coût en marchande qui dépasse l'allocation du coût en capital déduite. Cette perte finale servira à réduire le revenu innocable tous

puisque le bien, n'était pas utilisé pour gagner un revenu le 31 décembre 1987.

trais de sa résidence. proportion raisonnable des et déduire à cet égard une peut l'établir dans sa maison exclusivement à cette fin, il utilise le bureau d'un bureau pour gagner ses revenus d'entreprise et i le professeur a besoin

immédiatement avant leur départ du Canada (paragraphe 48 (1) 242-247). Il existe des exemptions et certains choix dont il faudrait lisations qu'elles sont réputées avoir disposé ceurins piacements et autres biens en immobi-

Revenus de location canadiens

Non-residents

Canada et la loue pendant son absence, le revenu de cette location est imposable, et l'impôt doit être paye selon l'une ou l'autre des méthodes suivan-paye selon l'une ou l'autre des méthodes suivan-Si un non-résident possède une maison au

loyer brut, acquittant ainsi la totalité des impôts apyables sur son revenu de location (aline 212(1) (dd), (La loi de l'impôt dd Québec ne prévoit pas de retenue fiscale sur les paiements aux non-

ou son locataire, de retenir et verser 25% (ou moins en cas de réduction prévue par un traité) du tes: I (a) Le contribuable peut charger un agent,

residentis, mais sans exemptiones assumes assuments to the careful and another services and a state of the careful and another services and a state of the careful and another services and a state of the careful and the careful and another services and a state of the careful and another services and a state of the careful and another services and a state of the careful a [b] Le non-résident peut opter, en vertu de l'article 216, de payer l'impôt sur son revenu locatif net aux flaux maxima applicables aux

L'allocation du coût en capital de la résidence ne devrait pas être déduit parce qu'il y aura récupération d'amortissment lors de la loyer bruts, un remboursement peut alors être est inferieur aux 15% ou 25% déjà retenus sur les revenu net après déduction de tous les frais per-tinents (impois fonciers, régentions, assurance, interêt hyphècalire, commissions d'agents, amor-lissement des afficles d'amorbicment, etc.) Si l'impdi et segant apps déduction des les Si-

réoccupation des lieux et rendra aussi la résidence assujettie à l'impot sur les gains en capital. L'allocation du coût en capital du mobilier et de

Supposons, par exemple, qu'un professeur a loué sa résidence contenant des articles l'exemple de la déduction de l'alloeation du coût en ceptial du mobilier et de l'adjugament sous le lifte. Revenu d'une entreprise ou d'honoraires en companyer et de l'alloeation du contra le de l'alloeation du contra l'alloeation du coût l'allocation du cout en capital est déduit du solde de la catégorie et l'allocation déduit l'année turvante est de 20% de ce nouveau solde. (Voir s applique à la juste valeur marchande du mobilier au moment où il a été converti de bien d'usage per-sonnel en bien locaiti. A la fin de chaque année. le montant déduit va se produire au cours de la période de location. Le taux est de 20% et proprietaire est confiant qu' une dépréciation selon l'équipment peut être déduit des loyers si le

dépasse 510,000, l'excédent set un gain en capital dont la molife est imposible. Les gains en capital dont la molife est imposible. Les gains en capital Les professeur n° a pas d'onit, de toute façon, à un amontissement du coût en capital pour 1987 amontissement du coût en capital pour 1987. amortissement de \$1,000, la différence entre la juste valeur marchande et 59,000 fera l'objet d'un récupération en 1987. Si la juste valeur marchande changement d'usage. Cependant, si la juste valeur marchande des articles le 31 août 1987 à dépasse 59,000 sans excéder \$10,000 (\$10,000 moins un demi-taux s'applique parce que les articles d'amerblement d'usage personnel ont été con-verris en biens locatifs après le I caovembre 1981 de conversion est réputée être intervenue lors du revenu localif recu durant la periode du ler sep-tembre 1986 au 31 décembre 1986. La règle du ordinario de la composición de la confirmation de la confirmación de la composición del composición de la composición del composición de la composición de la composición de la composición del composición de la composición del composición del composición del composición del composición del composición del composición

s, occubeut de la retenue pour le compte de leurs tanx d'imposition et des modalités de paiement et de l'impôt. De nombreuses banques, sociétés et de payer la retenue fiscale au bureau de district percevoir pour lui tous ses revenus de placement être plus pratique de charger un représentant de stitutions qui lui versent de tels revenus et leur demander d'effectuer les retenues et de les remettre au bureau de district de l'impor. Il peut de non-résident aux sociétes, banques et autres in-

résidents sont assujetifs à la retenue fiscale. Les

bassits de source canadientie payables aux nondes, intérêts, loyers, redevances et autres revenus

Sauf quelques légères exceptions, les dividen-

Revenu de placements au Canada des

revenu imposable si elles passent par une

d'autre part, ces subventions constituent un sont versees directement par une fondation etrangère, elles ne sont certainement pas imposables au Canada, D'après Revenu Canada,

seur. Si le professeur obtient le statut de non-résident, la "source" des fonds servant à payer son salaire est déterminante. Si les subventions lui

de déplacement et à maintenir le salaire du profes-

Dans centains cas, un congé pris à l'étranger est financée par une subvention d'une londainois tiele d'allémant de l'étranger. Les fonds peuvent à couvrir les frais université canadenne et servent à couvrir les frais fre fetals de l'étranger.

que si le pays étranger impose les professeurs

que si le pays étenseinement ete nomente de l'impor étenseir gablicable au recession d'agrache d'agrache. Cette d'éduction n'est pass accessible au non-resident imposé se den l'antie et l'é (1087-1098-). Le con-inhable qui songe à renoncer l'emporairement à a résidence canadement devrait examiner son d'oui à un grédit d'impol à l'égard de l'impol sur imposé se l'ambol à l'égard de l'impol sur l'apparent de l'ambol à l'égard de l'impol sur non-residence. Le despréssion de se pos autre d'arrange de l'impol à l'égard de l'impol sur non-residence de l'impol à l'égard de l'impol sur non-residence de l'ambol sur l'arrange de l'impol sur non-residence de l'impol à l'égard de l'impol à l'arrange l'arrange de l'impol à l'arrange l'arrange l'arrange l'impol à l'impol

fiscal auquel il serait assujetti à l'étranger aussi blen qu'au Canada. Le résléberti du Canada a droit à un crédit à l'égard des impois payes à l'étranger. Le crédit généralement est le moindre de l'impol firanger de l'impôl sur le moindre de l'impôl firanger de l'impôl sur le moindre de l'impôl sur l'

Avant de sauter aux conclusions quant aux avantages et désavantages du statut de non-festident, le contribuable doit examiner le régime

revenus de sources canadiennes. Son revenu mon-dial peut, cependant, devenir imposable en partie ou en totalité dans son nouveau pays de résidence.

résident, il n'est imposable au Canada que sur ses

Il arrive qu'un professeur accepte une mission d'onseignement ou autre à l'étranger, dans des conditions ou la plus grande partie de son revenu lui vient de sources étrangéres. Si le professeur conserve sa résidence au Canada aux fins de l'impôt, il doit payer l'impôt sur ses revenus de l'impôt, il doit payer l'impôt sur ses revenus de cource étrangère. S'il obienn le statut de non-résident, il n'est impossible au Canada de la résident et neur le résident, il n'est impossible au Canada de la résident de non-résident, il n'est impossible au Canada de la résident de non-résident de la résident de la r

des dispositions pour éviler de payer l'impôt

des disrons de l'angrés et indiqué ci-après. Les sub-ventions de perfectionnement et les autres revenne de sources étrangères ne sont pas imposables au Canada et il n'action de propriée au des des disrons il rest et de present l'ambér des disrons de l'action de l'action de la present l'ambér

revenu de placement et locatif b) et c) ci-dessus ou les bénéfices dans un autre pays ou se raitache à la ventie de biens ou à la régoeitation de contrair inforvenant dans le cadre normal d'une entreprise exploitée par l'employeur. Le traitement liscal du revenu de la lamployeur. Le traitement infecal du revenu de la lamployeur.

b) le revenu est soumis à l'impôt sur le revenu

a) le travail s'accomplit en dehors du Canada,

devenu antérieurement non-résident du Canada

dant, prévoit une exemption dans certains cas où le revenu de source canadienne tiré d'une charge ou d'un emploi est reçu par un contribuable

autres catégories de revenus tels que spécifiés à l'article 115, Le sous-alinéa 115 (2) (e) (i), cepen-

Congès pris à l'étranger

non-résidents

etrangers.

université canadienne.

revenu et les dispositions des traités fiscaux inter-nationaux applicables. Le contribuable peut donner avis de son statut

Impôt de départ canadien

résidence canadienne sachent qu'elles peuvent avoir à payer l'impôt sur les gains de capital sur Il faut que les personnes qui abandonnent la

legistation locale et un traité applicable, les dis-positions du traité prévalent sur la législation lo-

positions and imposer for event provention of contractants an imposer for event provention of dimpole qui vas 'appliquer, Les traités fiscuus internationatur ve véent d'habitude un acaractère d'impole qui vas 'appliquer, les traités fiscuus internationatur ve véent d'habitude un acaractère et a celle d'un activanger par le Canada d'imposition d'un Canadara un pays etranger et a relief d'un activanger par le Canada L'imposition d'un rimporte quel pays est d'abord regie par a de legistation for in traité applicable, les dissentants de la contractant de la contractan

cale. Un traite renferme invariablement des dis-positions qui déterminent lequel des Etats

Le but essentiel de ces traités est d'éviter la double imposition et d'empécher l'évasion fis-

Tobago, Tunisie, Union Soviétique* et Zambie*, Les conventions entre le Canada et les pays

Philippines, République populaire de Chine, République Dominicaine, Roumanie, Singapour, Suede, Suisse, Sri Lanka, Thailande, Trinité et

Indonésie, Irlande, Israel, Italie, Jamaique, Japon. Kenya*, Liberia*, Malaisie, Malte*, Maroc, Norvège, Mouvelle-Zelande, Pakisian, Pays-Bas,

Barbade, Belgique, Brésil, Cameroon⁸, Chypre, Corée, Côte d'Ivoire, Danemark, Egypte, Espagne, Finlande, France, Guyanes*, Inde

Allemagne, Australie, Autriche, Bangladesh,

ratifie des conventions fiscales au 29 décembre voici la liste des pays avec lesquels le Canada a

Outre la convention fiscale Canada-Royaume-Uni et la convention fiscale Canada-Etats-Unix,

des questions importantes pour les Canadiens qui projettent d'aller à l'étranger.

defangers and the processing of the processing o

gaus jes baks concemes saus baket q imboi taines ententes fiscales internationales du Canada permettent aux Canadiens de faire des recherches

des impóts sur le revenu canadien et étranger. Cer-

Avant de cherchet à obtenir le statut de non-résident, le professeur devrait examiner l'impact

acquien certaines options touchant les gains de captial de ses placement, qui, s'il les choisifi judicieuverment, peuvent in innée; sur les gants de captial intériteur à celui qu'il payenit commue évalent.

e) En devenant non-resident, le contribuable

réstidents des Etals-Uris) peuvent désemegistrer leurs régimes d'épargne-retraite canadiens en à mant un taux d'impôt sur le revenu inférieur à

sont probablement plus faibles pour les non-résidents que pour les résidents.

d) Certains non-résidents (par exemple, les

c) Les taux d'impôts des revenus de location

b) La revenue fiscale est appliquée au revenu de placements vercé ou crédité aux non-résidents à des taux probablement inférieurs aux taux max-ima applicables aux résidents

révidents n'est pas assujetti à l'impôt canadien sur Le revenu de sources étrangères des nonceux qui estiment répondre aux critères du Bul-letin IT-221R2 devraient considérer les avantages que procure le statut de non-résident:

un pays, citranger sera probablement encore considere comme resident du Canada; cependant

en congé sabbatique ou en congé temporaire dans

elui des révidents.

unaver at

Les sections qui suivent examinent certaines

I raites fiscaux internationaux

nent ou font des recherches chez nous.

suivis d'un astérisque n'ont pas été ratifiées,

Comme il est indiqué plus haut, le professeur Résumé des avantages du statut de non-résident

Une brochure initulée "Gains en capital et jour de l'évaluation" peut s'obtenir de Revenu

l'employé a déménagé parce que son employeur voulait qu'il travaille à un autre endroit

quant aux années d'imposition visées par l'option du paragraphe 45 (2) «284» dans certains cas où quatre ans mentionnée au paragraphe précédent

ges applicables, sauf l'allocation du coût en eapi-tal) est imposable L'article 54.1 «286» supprime la limite de comme sa résidence principale durant ces années. Durant la période visée par l'option du paragraphe 45 (2) «284», tout le revenu locaiif (net des char-

dant, une indication tardive du choix dans certains l'année au cours de laquelle est intervenu le chan-gement initial. Revenu Canada accepte, cepeu-

même s'il n'habite pas ordinairement la propriété durant ces années. Cette règle s'applique, par comme il est explique au paragraphe suivant), résidence principale, mais durant au plus quaire ans (saut si l'article 54.1 «286» s'applique propriétaire peut désigner la résidence comme sa Durant les années ou l'option est en vigueur, le

être réputé être un résident du Canada, selon le paragraphe 250 (1), durant les années, où la propriété est louée pour pouvoir la désigner exemple, à celui qui quitte sa résidence et entend

d'en tirer un revenu; dans ce cas, il n'y a aucune la résidence). Cependant, le contribuible peut, en vertu du paragraphe 45 (2) «284», être réputé ne pas avoit commence à utiliser sa proprieté ufin able est aussi réputé avoir réacquis la propriété—
le terrain et l'ambueble mandaure l'allocation du
manerbande et il peut ainst ideduire l'allocation du
cout en capital du coût reputé de réacquistion de contribuable est repute, suivant le paragraphe 45 (1), «28 ls, avoir cede la propriété à ga instevaleur marebande. Normaleurent, cela ne suscite pass de problème parce que le gaim qui en résulte est autre de la proprient l'exploitation d'une entreprise) et. aiusi, transformée en propriété productive de revenu, le

Quand une résidence est louée (ou utilisée dans

Déclaration d'impôt sur le revenu des particuliers

porairement, doit payer un impót sur son revenu mondial, y compris le revenu locatif net de son logement, le cas echéant. (Voir l'annexe 7 de la

Le contribuable qui demeure un résident du Canada, peu importe qu'il puisse émigrer tem-

On engagement distinct est exigé pour chaque année d'imposition, (Paragraphe 216 (4)).

net, provenant du loyer avant de déduire l'allocation du cool en capital. Le solde, s'il en est, devie etre payé au aminent de la production de la déclaration d'impôt.

agent Sengagent confointement à produire une déclaration d'impol dans les six mois autrait le fin de l'année. L'agent sera alors tenu de retenir et de verser 25% (ou 15%) du revenu estimatif

resident peut produire une formule NR6 de Revenu Canada (Impot), par laquelle lui et son

locatif en immeuble à usage personnel (voir, pour de plus amples détails, "Options au titre du paragraphe 45 (2) «284»; ci-dessous).

2) Au lieu de recourir à ceue méthode, le non-

Revenu de location canadien des

Option au titre du paragraphe 45 (2)

(7.861 ap

stuepiseu

cession et réacquisition réputées lors des change-ments d'usage, c'est-à-drie lors du départ et du retour à la maison. Si le courtnébable it utilise par le choix prévu au paragraphe 42 (2) «244», toute et gmentation de valeur durant la période de locahabituellement exonéré puisque la maison con-stituait la résidence principale du contrihuable. (Selon le paragraphe 45 (1) «281», le contribu-

infon sera imposée à cause de la disposition présumee à la justic valeur marchande au début et à la fin de la période de location.

Le choix fain au titre du paragraphe 45 (2) «284» doit être indique avec la déclaration de «284» doit être indique avec la déclaration de propriet au consenue de cause de consenue de capacitation de des capacitations de capacitation d

y revenir plus tard et qui, entre-temps, l'utilise pour gagner un revenu locatif. En pareil cas, le contribuable doit être imposé comme résident ou

ne s'applique pas dans ce cas-ei. Les frais person-nels ou de substrance telsque les repas ou le loge-frais de déplacement, y compris les repas et le frais de déplacement, y compris les repas et le logement, engaggés pendant que le chercheur Commer il set di let dessule. Jes bourses reçues dans une amb en de let dessule de distribution de le SSO (almost 56 (m. m. s) 212g. (11–2582, 11–2

Subventions de recherche

cas, déduire les frais de dérnénagement et les frais de garde d'enfants de ce genre de revenu (articles 62 et 63) "347–356»).

\$500 s'applique chaque année, soit une déduction totale de \$1,000. \$500 et plus deux années de suite, la déduction de année provenant d'une ou de l'ensemble des sour-ces mentionnées dans le titre, sauf la première tranche de 5500. Lorsque le bénéficiaire reçoit le revenu toutes les sommes reçues durant une L'alinéa 56 (1) (n) «312g» exige d'inclure dans

perfectionnement et d'entretien Prix, bourses d'étude, de

par exemple, une allocation appelée "bourse de perfectionmener" peut se classer comme "sub-vention de recherche" aux fins de l'impôt (IT-73R2, alinéa 17). nécessairement sa vraie nature. Dans certains cas, La loid el l'impola un le revenu ne definit pas les capries cionne de perfectionne de l'arrivation de perfectionne de l'arrivation de recleration ("suburb's d'arrivation de recleration ("suburb's d'arrivation de recleration ("sub-arrivation de recleration ("sub-arrivation de recleration ("sub-arrivation de les allocations par le ministère et en indique le traitement lissail. Le noom donné à ministère et ministère et en indique par en indique par la ministère et ministère de la ministère de

subventions de recherche et d'entretien, prix et Bourses d'études, de recherche

biens ou services non encore rendus (slineas 20 (1) (l), (m) et (n) «140, 150, 152»). contenses on unanalises elegates on bont des mes à recevoir une provision pour creances la facture ou la date où la facture aurait été présentée s'il n'y avait pas eu de délai indu. Dans certains cas, le contribuable peut déduire des somdes dates survantes: la date de la presentation de professionnels l'année où ils sont à recevoir, qu'ils aient été reçus ou non. Une somme pour services rendus est réputé à recevoir à la première Le contribuable doit déclarer tous ses revenus

professionnel Comptabilisation du revenu

des régimes de retraite ou à un REER après 1985. s'appliquerait qu'aux gains en capital, aux revenus verses dans des abris fiscaux et aux cas où des sommes importantes ont eté transférées à aux projets mitiaux et d'une exemption de revenu de 540,000, il semble que ce nouvel impot ne Les desures l'impôt minimum de remplace-ment on tel introdutes en 1986. Cet impôt vise à s'assurer que tous les contribusbles paient leur juste part. En raison des modifications apportees Impôt minimum de remplacement

\$100,000 en 1987. Ces montants s'appliquent au gain en capital total. La mointe seulement de ce gain est incluse dans le revenu imposable. Une exonération à vie est maintenant offerte sur les gains en capital. L'exemption était de \$20,000 etc 1985, de \$50,000 etc 1986 et est de

Exemption de gains en capital (voir section sur la réforme fiscale pour les changes à 1987)

peut être choixie.

d'exercice, et présumément plus avantageuse, d'exploiation d'entreprise peut avoit une fin d'exercice distincte. Si le genre d'entreprise sc modifie suffisamment, une nouvelle fin Il importe de se rappeler que chaque genre

(Impót) (paragraphe 248 (1) "Exercice financier" l'année financière de son entreprise, il ne peut la changet sans le consentement de Revenu Canada (Asserties financière de 2/8 (1)."Esercies financier! 1986. Une fois que le contribuable a choisi

de residence.

du conjoint et des personnes à charge. Ceux qui sont en congé sabbatique au Canada

en tant que frais de recherche, des frais de voyage cotise à nouveau un certain nombre de contribu-sables auxquels il a retusé ces déductions. L'ACPU continue d'exercer des pressions auprès du gouvernement afin qu'il autorise la éduction. sonnes à charge du chercheur ne peuvent se déduire d'une subvention de recherche. Mêne si question de facton dédinitive, Revenu Canada a course a de façon définitive, Revenu Canada a course a de facton de factor de course à l'occasion de voyages extérieurs reliés à ses travaux (IT-75R2, alinéa 29). Selon Revenu Canada, les frais de voyage du conjoint et des per-

tion et de mettre à jour les professeurs lorsque le statut de ce programme sera éclairei. diminuer l'impèt. L'ACPU continuera de surveiller la situa-

qualifier de "fraude" une échappatoire si on croit qu'elle n'a d'autre objectif que de Canada une grande liberie pour position générale anti-évitement qui donne à le revenu. La reforme fiscale prévoit une disgenre de programme. De toute évidence, il faut utiliser les fonds pour la recherche, au sens que donne à cette expression la Loi de l'Impôt sur le revenu la exforme. croyait que le programme servait les mêmes objectifs que les anciens régimes de presta-tions des employés, il modificrair les règlements sans tarder dans le but d'interdir ce regreée programme. De toute évidence il faut le programme était perçu comme un moyen d'éviter l'impôt. Si le gouvernement fédéral Le gouvernent s'inquièterait beaucoup si

qui, de l'université ou du professeur, est le propriétaire légal. acheté en vertu du programme et déterminer De plus, il faudra peut-être éclaircir la ques-tion se la propriété de l'équipement physique

genre de programme. qui concerne les conges sabbatiques, mais les règlements s'appliqueraient sans doute à ce utilise son salaire nominal pour calculer les avantages, y compris les prestations de retraite. Ils se penchent sur la question en ce sions pour regler le cas d'un employé qui -nəq səb ərmotən is in refusivente des pen-En oulre, des fonctionnaires du ministère des Finances sont en train d'élaborer des

Revenu Canada et quelques universités semblent indiquer que d'autres éclair-cissements sont nécessaires. Toutefois, des rapports récents entre revenu d'emploi.

une subvention de recherche et non comme un la nature de la recherche et des dépenses déduites, les fonds seraient considérés comme programme répondait à certains critéres liés à la subvention. Revenu Canada a fait savoir a un bon nombre d'universités que si le elle voit son traitement réduit en proportion de subvention de recherche par les voies normales de l'université. Si la demande est acceptée, Ce programme s'apparente à ceux en vertu desquels on octroie des ubventions de recher-che aux profre de congés subventions de recher-ne de consequence de consequence de la conseque de conseque de consequence de la consequence del la consequence del la consequence de la consequence de la consequence de la consequence del la consequence de la consequence de la consequence de la consequen

sabbatique mais où ils font de la recherche. sous forme de subventions de recherche méme pendant les années où ils ne sont pas en congé Un certain nonbre d'universités ont mis en place un programme permettant aux profes-scurs de toucher une partie de leur traitement

déplacement a) entre son domicile et le lieu où il réside temporairement durant ses travaux de recherche, b) d'un lieu temporaire à un autre et c) Le chercheur peut déduite ses frais de

d'établir un objectif premier. Revenu Canada (Impot) aura pour politique de laisser déterminer subventionnaire: Université. stipule, lorsqu'il y a double objectif, que la sub-vertition est intilière comme une subvention de rechterche, si l'objectif premiter est la recherche (comme il est expliqué et-dessus). S'il est difficule Asserbaches de la comme et est expliquée et-dessus). original, la subvention est considérée comme une subvention de recherche. Le Bulletin 17-75R2 considerée comme une bourse et les charges ne sont pas déductibles. Si, d'autre part, l'objet premier est de permettre au benéficiaire l'éffectuer des recherches au profit d'un projue consiste le subventige et organique. est de permettre au béneficiaire de poursuivre ses études ou sa formation, la subvention est Revenu Canada (Impót) a maintenant indiqué ce qui peut être considére comme une subvention de recherche. St l'objet premier de la subvention

poursuivait ses travaux hors de son lieu habituel

conjoint ou des personnes à charge au Canada, on considérera, règle générale, que cette personne est personne mariée quitte le Canada, mais laisse son

liens de résidence avec le Canada." Confoint et personnes à charge — "Si une eure occupie par un, en enneuram, qui nom vacani on non), en le louram impersonne qui a del lienx de dépendance avec lui ou en le louan à une personne qui n' apse de liente de dépendance délai riès court (moins de uois mois), sera della riès court (moins de uois mois), sera lienx de résidence avec le Canada. Logement — "Un particulier qui quitte le Canada, mais qui s'assure qu'un logement au Canada, mais qui s'assure qu'un logemente prét à Canada, habitable toute l'année, demeure prét à le cocupé par lui, en l'entreterant (qu'il xon) aversepare qui quant au man), and le lutrant attentement qui sont le comment au man, and le lutrant attentement qui sont le comment au man, au le lutrant au man, au lutrant au man, au lutrant au man, au lutrant au man, au lutrant au lutrant au man, au lutrant au lu

iens sociaux. personnes à sa charge, ses biens personnels et ses be Canada et si tren ni indique qu'il prévoyant acon dépant du Canada y revenir (e'set-à-dire du fait 122 1R2, les liern de résidence principeux d'une personne sont son logement, son conjoint et les personnes à se l'arriver, esse bien escennible, et yes qu'il a rompu tous liens de résidence en quittant scioural etranger, sauf s'il peut clairement établir durant moins de deux ans est présumé avoir Le bulletin s'applique aux personnes qui quittent le Canada après le 26 mai 1980. En vertu du Bul-letin IT-221R2 le professeur absent du Canada publié le Bulletin IT-221R2 relatif à la résidence. Le 25 février 1983, Revenu Canada (Impót) a

problèmes relatifs aux impôts étrangers. autre dans un pays étranger doit tenir compte aussi des dispositions fiscales du pays étranger. Les sections suivantes du Guide traitent de certains problèmes salvantes du Guide traitent de certains Il ne sera question, dans la présente section du Guide, que des dispositions l'recales canadienne nouchant les altoeations de congés sabbatiques. Un professeur qui prend un congé sabbatique ou autre dans mass etrements

Congés sabbatiques

paiements couvrent deux années civiles) de sa bourse, ainsi que l'ensemble des frais de recher-che de sa subvention. abbaitques", ci-après).

Il y a lieu de noier que le bénéficiaire d'une bourse de perfectionnement et d'une subvention de recherche peu déduire \$500 (ou \$1,000 si se saparagnes peu déduire \$500 (ou \$1,000 si se saparagnes

frais de recherche admissibles est imposa. Cette printique est approuvée par Revenu Canada et foutes les universités connaissent la procédure à suivre, laquelle devrait mieronin avant le comstument, la compete de la missible de compete de la conferencement du congé sabbatique. (Voir "Congés missible de la memorament du congé sabbatique. lieu d'un salaire, Seul le montant dépassant les pour payer ses frais de recherche en demandant à son université une subvention de recherche au éviter de payer de l'impót sur les fonds utilisés

Nonobstant ce qui précède, le professeur peut coufe sapparidue e déduire non plus du salaire reçu durant un ment engagée. Aucune partie de ces frais ne peut considérée comme subvention de recherche et ne bénéficie que de la déduction de \$500, peu im-porte la sonnne de fruis de recherche effectivepar exemple, une bourse de recherche doctorale du Conseil des Aris du Canada n'est pas réputée être une subvention de recherche. Ainsi che, ils ne sont pas déductibles du salaire reçu durant un congé sabbatique ni d'une bourse de recherche, sauf, bien entendu, si la bourse est Même si les frais de recherche admissibles peuvent se déduire d'une subvention de recher-

ception les charges survenant l'année antérieure à la réception de la subvention et avant notifica-tion de l'attribution de celle-ci (IT-75R2, alinéa de l'année qui précède ou qui suit le paienzent de la subvention peuvent être déductibles. Font ex-Normalement, les charges effectuées au cours

ministère, cependant, peut exiger des pereures à n'importe quel moment, le chercheur devrait donc tenir une comptabilité de toutes ses charges admissibles et, si possible, garder les pièces jus-tificatives. Il n'est pas nécessaire de présenter les reçus pour les frais de recherche avec la déclaration. Le

dépenses de nature capitale peuvent se déduire (17-75/κ2, alinéa 31). autres frais pertinents autres que d'ordre person-nel ou de subsistance puevent ette déductible. Les rédaction et de publication de rapports et tous même devraient s'enquêrit de leur droit éventuel de démidre de fairle et de garde de dédit de la first d'indict déboursés pradant la recherche d'un logement permanent, de même que tourse autres charges directement liées aux que tourse autres charges directement liées aux que tourse autres charges directement liées aux charges de la conseque, de destruighte, de photocopie, de destruightes de procoptes, de destruightes de procoptes, de destruightes de procoptes de la processe au la respondra sur se procoptes, de destruightes de la procopte de la presentation et de prolification de la procopte de la presentation et de prolification de la presentation de

recherche canadiennes. A compter de 1983, il est permis de déduire certaines exemptions, des frais médicaux et d'autres déductions de certaines reces exemptions presentable de course, segres d'un emble de leur revenu de toutes, sources, gagne durant Canada, d'une entreprise exploitée un Canada ou d'une bourse d'études ou de subventiforn de recherche entablemes. A constitue de la la ser recherche entablemes. A constitue de la la ser recherche entablemes. A constitue de la la ser recherche entablemes. sombelles accordees aux résidents dans la propor-tion de son revenu amadien par tappor à son revenu nondial (IT-I7), alinés a b. Cependam, depuis 1982, les non-résidents ne benéficient de anomatomic and anomatomic anomatomic and anomatomic ano ourses de perfectionnement, les allocations les salaires sabbatiques, le revenu d'all'aires ou professionnel, les subventions de recherche, les canadiennes de la plupari des professeurs sont: a) Congés sabbaliques — Mon-résidents du Congés sabbaliques — Mon-résidents du l'impol canadien ceuléament aur le revenu provenant de cources canadiennes. Les trois calegores principales de revenus, de sources acmadiennes, de revenus, de cources canadiennes, de partier de sources canadiennes, de partier de sources canadiennes de sources de

ectionnement pour couvrir ses trais de recherche, devrait donc veiller à recevoir assez de revenu sabbatique sous la forme de subventions de perment, et non du revenu provenant d'un emploi. Il missibles des subventions de recherche seulesous le titre "Subventions de perfectionnement" ci-dessus, le professeur peut déduire les frais adcrédit d'impôt étranger à l'égard de l'ensemble ou d'une partie de cet impôt. Comme il est signale S'il doit payer un impot étranger sur une partie de ce revenu, le Canada accorde normalement un qu'il émigre temporairement. Dans les deux cas, il n'est pas important qu'il demeure au Canada cu Canada — 51 le professeur en congé sabbatique demeure un résident du Canada aux fins fiscales, Conges sabbatiques - Residents du

indiquees er-dessus. nouvelles directives du Bulletin IT-221R2 éviter de payer un impôt sur les sommes utilisées pour payer ses frais de recherche. Ces dispositions se rattachent au statut résidentiel déterminé par les Le professeur d'université qui projette d'effectuer des recherches durant un congé sab-batique devrait organiser ses affaires de façon à

Frais de recherche

travaillés à l'étranger. de l'impôt après un sejour d'un an à l'étranger. Si le sejour est inférieur à un an, il y a déduction proportionnelle au nombre de mois complets le contribuable admissible est totalement exempté Aux fins de l'impôt sur le revend du Québec, de cette disposition.

remuneation annueure ne sook, was sook, was emuneation annueure ne sook sook of ou une proportion de cette sook of en professeure employées dans des lavaux de construction. d'installation, d'agriculture, construction, d'installation de passent et professeurs employées par une université et travaillant à l'étranger semblent ne pas bénéficier de cette d'apposition. rémunération annuelle ne dépassant pas 580,000, rémunération gagnée à l'étranger donne lieu à un crédit d'impôt égal à 80% de l'impôt autrement yayable. Ce crédit s'aplique sur une Les employés d'employeurs canadiens qui travaillen ourne-ente pendant plus de six mois consécutifs peuvent éde patitellement exonérés de l'impôt. Au fédéral, depuis 1984, la fémulés que cante de la fémulés de l'empéring sangée de l'étrapage de de l'étrapage.

Exemption relative à l'emploi outre-mer des paiements d'allocation familiales.

 b) d'une résidence saisonnière au Canada,
 c) de l'affiliation à des associations professionnelles ou autres au Canada (sur la même autres au Canada (sur la même d'absec qu'un résident), et tion on de l'assurance-inalagie provinciale, a) de la protection de l'assurance-hospitalisa-penvent également valoit sont le maintieu;

erc.) ou de liens sociaux (p.ex., affiliation à des associations en tant que résident, etc). Aufres liens de résidence—D'aures liens qui

avec le Canada après son départ, sous forme de biens personnels (p.ex., mobilier, vétements, auromobile, comptes en banque, cartes de crédit. Biens personnels et liens sociaux — "Une personne qui quitte le Canada et devient non-résidente ne conservera pas de liens de résidence résidente ne conservera pas de liens de résidence

demeurée résidente du Canada au cours de son ab-

Les frais d'entrelien du bureau peuvent com-prendre une partie raisonnable des frais suivants:

la résidence. équivaudrait au huitième de tous les frais afférents cuperait une pièce moyenne, la somme déductible maison et déduire à cet égard une proportion raisonnable des frais de sa résidence. Dans le cas d'une résidence de huit pièces où le bureau ocner ses revenus d'entreprise et utilise le bureau ex-clusivement à cette fin, il peut l'établir dans sa Si le professeur a besoin d'un bureau pour gag-

Frais de bureau (voir section sur la réforme fiscale pour les changements pastérieurs à 1987)

ant ces points. qui fait la distinction entre les particuliers employés et les entrepreneurs indépendants. L'ACPU se fera un plaisir de conseiller quicon-que désire des renseignements supplémentaires entres entre les renseignements supplémentaires Le Bulletin intéressera ceux dont les activités créatices ne rapportant par de créatices ne rapportant par de trevenu important. Les antistes, les écrivains et les musièrens devraites des dépenses admissibles des musièrens et traite des dépenses admissibles des musièrens et des professionnels du specialei qui sont des entrepensueurs nédepensains et le Bulletin [1–31], qui jui jui la distinction entre les partices les qui fait la distinction entre les partices de la contraction entre les authorités de la contraction entre les partices de la contraction en

si le contribuable exploite ou non une entreprise. partie sur l'espoir raisonnable de profit le ministère décrit les critères servant à déterminer des cervains

A cause de certains problèmes relatifs à l'evaluation des pertes reliées à une entreprise dans le cas des artistes et derivains, un sous-comité spécial des Communes a effectue une feude et publié le mappon en juin 1984.

Le 17 mars 1986, Revenu Canada a publié le Bulletin 11-564, il traite du calcul du revenu des artistes ou des écritains indépendairs, Les points abordés sont les sources de revenu, l'espoir aisomable de profit le spoir paisomable de profit le partie de profit le les merafiaries. Bars la partie, l'espoir gaisomable de profit le partie.

GES ECLIVAINS Note spéciale: imposition des artistes et

étant parfois une opération assez complexe, nous donnons des détails à ce sujet: Le calcul des frais de bureau et d'automobile

sur demande ces charges.

The contribusble qui exerce une activité commerciale peut déduire le salaire payé au conjoint, a condition que la dépense réponde aux critères à condition que la dépense réponde aux critères

Les achais de livres et de périodiques, les déplacements, l'emiter de l'éplacement, l'entrellen d'un bureau, le déplacement, l'entrelle ngundament, la dactifique de l'ingent parmi les posites d'amployales famps parlier grand application de la publishe de plus fréquents pour les profeseurs, Ceux et doivent fire en mesure de justifier sur démandre ces charges.

emple, honoraires, assurance, etc. payés d'avance) ou a i la loi de l'impôt sur le revenu exige qu'elles soient différées (par exemple, cer-laînes téserves). engagées, sauf si leur comptabilisation normale oblige à les déduire une année plus tard (par exn'aient pas été faites en vue de constituer un bien permanent d'un valeur durable, c'est-aire ne soient pas une dépense de capital. Les charges ad-dient pas une dépense de capital et les sont de l'est de les sont déducibles l'année où el les sont seranées en ut et leur compatibles na gagner ce revenu, à condition que ces charges soient raisonnables, ne soient pas des charges de nature personnelle ou des frais de susistance et

En principe, le contribuable peut déduire de son revenu d'entreprise, les charges engagées pour d'entreprise Déductions du revenu

taincs actions sont admissibles à une déduction de déduction de 75% et d'autres entrore (de grandes aociètés), à une déduction de 75% et d'autres entrore (de grandes sociètés), à une déduction de 50%. ment à un courtier qui en aura la garde. Enfin, cerrépondent à cenaines caractinistiques et si elles sont émises parcentaines sociétées admissibles. Les certificats d'actions doivent être temis directe-certificats d'actions doivent être temis directeest qu'il y a une économie permanente d'impôt si les actions sont conservées au moins deux ans dan ce régime. Les actions seront admissibles si elles icurs du Québec pour lesquelles il aura bénéficié de l'action l'année l'ambé dans l'année. Tous de 5.00. Set abbase au peu excéder 53.00. notal des confinbulions ne peut excéder 53.00. année caractéristique particulétrement intéressance sera généralement le moindre du coût rajusté des actions ou 10% du revenu total moins 150% du coût des actions du Fonds de solidante des travailmissibles achetées durant l'année pour un régime d'épargne-actions. (REA). La déduction permise Un particulier résidant au Québec le demiter ete son résidant au Québec les son revenu insposable, pour les fins de l'imposible de l'imposable, pour les fins de l'imposable, de confirmation de l'imposable, pour les fins des actions au résidhes explissée des actions au miscibles explissée des actions au miscibles explissées des actions au miscibles explissées des actions au des l'imposibles de la misciple de

Il faut tenir compte des déplacements et calaprès le 22 mai 1984.

able s.'il ufilisait l'automobile uniquement pour fig. 3/1,000 pour feault est 6/000 pour feather memoraires de colur et explient maximum admissible est de 11,000 pour feathigh maximum admissible est de 12,000 pour feathigh maximum admissible est de 21,000 pour feathigh maximum admissible est de 12,000 pour feathigh est de 10,000 pour l'amortissement auquel aurait droit le contribucatégorie, soit le coût initial moins l'amortissement cumulé. Au Québec, les frais d'amortissement sont limités à 1/5 de tion non amortie du coût en capital des biens de la mentionnée ci-dessus, on peut aussi déduire des frais d'amortissentent, au taux de 30% de la frac-Sous réserve de la règle d'une demi-année

Les charges d'utilisation comprennent: l'essence, l'huile, les réparations, les foumitures, les pneus, le stationnement, les lavages, lepermis, les fraits de financement et les assurances.

locaux de son client les frais de déplacement entre son bureau et les d'antiprotecte confindable do il pouvoir produre les pièces justificatives relatives aux finais d'automobile debuires toncourse praductificative d'automobile de kilomètres consacrès à ses affaires d'automobile que de payer comptant. A noter que l'utilisation due applicement les résidences et le bureau ni enire le trajet entre la résidence et le bureau ni enire le déplacement peur de dépuir de la contribue de sa non bureau cer de la contribue de sa non bureau cer les contribuels a son bureau cer les les son bureau et les faits de déplacement entre son bureau et les les sontres au partier de la résidencement au contribuel de la sontre de la cert de la résidence de la contribue de san bureau et les les les les nomes en et les les les nomes en et les les sontres en processes de la contribue de la sontre de la cert de de la contribuel de san puer au cert les les les les les les les sontres de la cert de la cert de la régistre de la cert de la régistre de l raisonnablement servir à gagner un reveune d'entrepriseLe contribuable doit pouvoir produire fins personnelles. Pour déduire ces charges, il faut pouvoir en connaître le total et la portion qui peut ture seront en partie pour affaires et en partie pour Les frais de déplacement englobent souvent des frais relatifs à l'achat et à l'utilisation d'une voi-

Frais d'automobile (voir section sur la rétorme fiscale pour les changements postèrieurs à 1987)

missibles qu'à la moitié du taux normal applicable à la catégorie particulière d'amortissement du coût en capital l'année d'acquisition. Les biens acquis au cours de l'année ne sont ad-

solde de la categorie, et l'amonisse-ment déduit à l'Égrad de l'année suivante est de 20% sur ce nouveau solde, qui est appelé "fraction non amor-tie du coût en capital". (Voir l'exemple et-desment à des fins d'entreprise. Au terme de chaque année, l'allocation du coût en capital est déduit du 8) et s'applique à la juste valeur marchande au mo-ment de la conversion pour les fins de l'entreprise ou au prix coutant s'il y a eu acquistiton directele contribuable est conflant qu' une dépréciation égale au monfant déduit se produise au cours de fa période de leur utilisation pour gagner un revenu d'enfreprise. Le taux est de 20% (estégorie Ne se sont de catteprise). de l'équipement peut se déduire sans hésitation si tal (11-120RZ, almea 38).

L'allocation du coût en capital du mobilier et

caractère plus considérable et permanent, la par-tie qui sert à l'entreprise peut faire l'objet d'un gain en capital éventuel, peu importe qu'il y ait déduction ou non de l'allocation du coût en capi-est (TT-10R9) alinée 389. Si des modifications majeures ont été apportées à la structure de l'immeuble de sorte que son utilisation à des fins commerciales revêt un

gains accumulés après 1981 sur les gains de capital en vertu de la règle de la règle de sur seisderen principale sera maintenure à le committue. III – 1808, aintexa 5.5 de 1.37). Seulament une festidence par couple marié de sa damiscible à l'exemption de la récidence principale quant aux 1801. l'amonfissement peut réaliser un gain de capital imposable sur la partie utilisée comme bureau lorsqu'il vendra sa résidence ou la convertira à son lorsqu'il vendra sa résidence ou la convertira à son

maison ou lors d'un changement d'usage si sa valeur à la past diminule. Dans les conditions ini-lationnistes actuelles, il est fort improbable que sa valeur baisse, ce qui annulerait il avantage gegnée en déduisant l'amontasment; b) le contribunable qui déduit de l'amontsement punt agiles qui est deduit de l'amontsement punt gales qui saisse au sain de sential a) l'allocation du coût en capital peut faire l'objet d'une récupération lors de la vente de la

bas le déduire pour les raison suvantes: capital de la partie bureau de la maison est aussi déductible, mais il est recommandé, si aucune modification majeure n'a été apportée à la struc-ture de la maison pour y établir le bureau, de ne race le réfuire pour les taxes foncières, réparations, décoration, assuran-cies, chauffage, éclairage, eau, nettoyage et intérêts hypothécaires. L'allocation du coût en capit de la propriécaires.

d) le coût en capital maximum sur lequel l'allocation du coût en capital peut se calculer est :doinsilin'b

la partie "affaires" de ces frais dépasse 5100 par c) les frais de réparation, d'entretien et de car-burant ne sont deductibles que dans la mesure ou

vant à achèter une automobile est déductible blusses de deuctible est déductible de l'intéré payé; l'anises de l'intéré payé; a) les frais d'immatriculation, de permis de conduire et d'assurance ne sont pas déductibles: b) à compter de 1984, l'intérêt sur un prêt ser ma

bont attaites:

En ce qui conceme l'impôt sur le revenu du Québec, des règles spéciales s'appliquent aux aufomobiles utilisées à des fins personnelles et stupp 97 x 000°s Déduction de frais d'automobile -3,000 km pour affaires au cours de l'année Utilisation totale des voitures

(001,02/054,2) Coût du kilomètres - 26 c. Total des kilomètres - deux voitures 20,700 Nouvelle voiture -- lecture de l'odomètre le 31 décembre 1987 9,700 Kiloniètres - vieille voiture 11,000

Vieille voiture — lecture de l'odomètre — lecture de l'odomètre — lecture de l'odomètre le let janvier 1987 000, £2 000'+9 Kilomètres parcourus 5,430

Allocation du coût en capital 057'7 086'7\$ Frais de financenient 300 001 Assurance St Permis 120 Reparations Stationnement Lavages 00017\$

Frais d'utilisation tail effe comme suit:

Le relevé des frais d'automobile de 1987 pour-.(024, 2 aniom Le coût en capital non amorti au début de 1988 serait: 59,715 (4,165 plus 12,000 moins 4,000 et

1,200 2e voiture — 30% de (12,000, 4,000) Ire voiture — 30% de \$4,165

Ire voiture: Allocation du coût en capital de 1987 nouvelle, comme suit:

soit un pour la vieille voiture et un pour la 58,000 comptant et a obtenu 54,000 pour la reprise. Pour déterminer le nouvel allocation du coût en capitat, il faut faire deux calculs distincts. En 1987, le contribuable a échangé cette voi-re contre une neuve au prix de \$12,000. Il a payé

Fraction non amortie du coût en capital 31 décembre 1986 287,1 Allocation du coût en capital de 1986 30% de 5,950 Fraction non amortie du coût en capital 31 décembre 1985 2,550 Allocation du coût en capital de 1985 30% de 58,500

Fraction non amortie du coût en capital 31 décembre 1984 005,8 005,1 30% de 510,000 x 1/2 Voiture achetée en 1984 au prix de Allocation de 1984 000'01\$

Voici un exemple:

façon normale sur le solde du coût en capital non amorti à la fin de l'année d'imposition. l'allocation du coût en capital se calcule de la

au début de l'année et y ajoute l'allocation du coût en capital de la motifé du coût d'acquisition moins le produit de disposition de l'annéeaune voiture vendre au cour de l'année. En l'abbence d'acquisition l'année suivante. amorti du coli ere capital de la vicille voiture. Pour calcular la flocation du coli ere capital de le Amore d'acquistition, le contribuable calcule d'abord l'allocation du coli er capital du solde non amorti un debut de l'allocation du coli er capital du solde non amorti un debut de l'anne amorti en capital du solde non amorti un debut de l'annese receptation de l'annese de la capital de la Si le contribuable a échangé sa voiture contre une neuve au cours de l'année, il doit ajouter le prix d'achat de la nouvelle voiture au solde non

nombre de kilomètres parcourus pour affaires. culer le coût par kilomètre parcouru (en divisant le coût total par le total de kilomètres), Ce coût

de 1987 même si les 11/12 en ont été gagnés en with the permet de différer le pairment des imposses de la l'ambé.

sur le reventu. Par exemple, si que l'ambé.

ilinencière d'une entreprise individuelle se termine le 3 lauvier 1937, le revenu des douce mons a formande le 3 janvier 1937, ne sevant des douce mons avant que le confribueble remette sa déclared me L1842 noises par déclared de L1843 noises par de L Le contribuable qui posside une entreprise peut choisir une année financière différente de l'année civile pour déclarer son revenu d'entreprise, ce civile pour déclarer son revenu d'entreprise, ce

Année financière

conservent pas un avantage indu, les sociétés ne peuvent déduire que les salaires et autres avantages fellés à un emploi payés aux action-naires de ces sociétés.

plus un impôt provincial allant de 10% à 17%, son un impôt total de 46% à 53%. Affin que les actionnaires de ces sociétés ne Ces socieles paient maintenant un impot on de l'employé entre les membres de la famille personnes Dans le passe, les dingeants et certains hauts salariés d'entreprises ont cherché à réduire leur l'artéeau ficseal personneel en interposant une nissalent dess services personnels. Souvent, la société servait à fractionneel e revenu du dringeant société servait à fractionneel revenu du dringeant nor de l'emblosé entre les membres de la famille.

Sociétés de prestations de services

version à un usage personnel. ral eventuel à la venie de la propriété ou à sa con-recuperation d'amortissement et un gain en capimobilier et de l'équipement. Aucun amortisse-ment n'est déduit pour le bureau afin d'éviter une L'amortissement n'est déduit qu'à l'égard du

08#5 00tS Fraction non amortie du coût en capital 31 décembre 1987 Moins produit de la cession de la vieille machine à écrire 0587 058 Achat — machine à écrire électrique 1861 Jaiving 1917 tendes na Fraction non amortie d'un cout Catégorie 8-20% equipement

Etat de l'amortissement - meubles et (sapaid grandeur moyenne dans une maison de huit (à supposer que le bureau occupe une pièce de

эшэнни и п 089'E\$ 1610 I Eclairage 5L 0ST Telephone Chauffage Saurance 500 Intérêts sur hypothèque 0091 Taxes foncières Etat des frais de bureau Revenu professionnel net 0/7'78 087,18 (AOIL CI-DESSORS) 084 Allocation du coût en capital-mobilier Cotisations professionnelles Automobile (voir ci-dessus) 09 007 Livres et périodiques Papeterie et fournitures 0575 Bureau (voir ci-dessous) Срагдея 000't\$ professionnels gagnés Revenus - honoraires эт десетрге

Elat des résultats pour l'année terminée le Voici un exemple:

peut couvrir une année d'imposition se terminant le 31 décembre ou à toute autre date, au choix du contribuable. (Voir "Année financière", cieital des résultats de son entreprise à sa déclaration de l'impôl. Il pour utiliser à cette fin la formule 12032 – Etat des revenus et des dépenses – fouring par les bureaux de district de l'impôl. L'état mie par les bureaux de district de l'impôl. L'état mie par les hureaux de district de l'impôl. Le contribuable doit joindre, le cas échéant, un

d'honoraires professionnels Revenu d'une entreprise ou

de \$12,000 ou, dans le cas d'une automobile acquise après le 22 mai 1984, de \$16,000.

ces charges doivent être assumées par l'employé en vertu de son contrat d'emploi (alinéa 8 (1) (i); sous alinéas (ii) et (iii) «78»). on d'un suppléant et le coût des fournitures, si (ii) le loyerd'un bureau, le salaire d'un adjoint

est nécessaire pour gagner le revenu d'entreprise ou professionnel, les cotisations sont déductibles (sous-alinéa 8 (1) (i) (i) necessaire pour maintenir un statut professionnel nel reconnu par la loi. Si le statut professionnel e) cotsations et autre frais professionnels i) les cotisations aux associations profession-nelles ne sont pas déductibles du revenu d'un emploi, sauf si le paiement de la cotisations est

Au Quèbec, les interêts payés sur un emprunt fait pour l'achat d'une autoniobile sont éductibles, jusqu'à concurrence de 20% des frais d'intérêts payés durant l'année (maximum 5500).

inclus dans les frais de déplacement (alinéa 8 (1) (j) «64»). (IT-272R) (Voir "Frais d'automobile" ne sont cependant pas déductibles. S'il y a utilisation d'une automobile, l'intérêt et l'amotiussement du coût en capital peuvent être

de la infine université ou du même employeur à sex frais (alinéa 8 (1) (h) «63»). Les frais de déplacement entre la résidence et le lieu de travail lorsque le professeur participe à un programme d'échange ou doit se déplacer entre deux campus Des cas de cette nature pourraient se réaliser

pour frais de déplacement. de deplacement necessités par l'exécution de de son employeur ou dans différents lieux de sa charge en dehors du lieu de l'entreprise i) qui doit habituellement exercer les fonctions

d) frais de déplacement — déboursés par

accord pourl'échange d'enseignants (alinéa 8 (1) nants des pays du Commonwealth en vertu d' de \$250, à une caisse établie par l'Asssociation canadienne d'éducation au bénéfice des enseigc) caisse d'échange de professeurs — le con-tribuable peut déduire les cotisations qu'il a vervées au cours de l'année, jusqu'à concurrence

payer son salaire par un employeur ou un ancien employeur (alinea 8 (1) (b) «77»). les frais d'avocats qu'il a déboursés pour se faire b) frais d'avocats — l'employe peut déduire

concurrence de 20% (au Québec, 6%) du revenu d'un emploi ou d'une limite de 5500 «5600 au Québec «yoûr section sur la réforme fiscale pour les changements postèrieurs à 1987) (aţinéa 8 (1) couseil d'administration d'une société, jusqu'à bennise à tous les employes, sant les membres du a) charges relatives à un emploi - déduction

q nu subjoi combiennent jes anivantes: Fes chattes dui bensent se gegnite qu teseun des honoraires professionnels peuvent se dédunte aux fins de l'impôt sur le revenu, sauf les dépenses de capital, qui sont généralement annontissables. Par confre, foutes les charges raisonnables en-courues pour gagner un revenu d'enfreprise ou mise en dehors de celles autorisées par l'article 8. L'article 8 «59–79» énumère les charges deductibles du revenu. Le paragraphe 8 (2) «59» ripule qu' aucune autre déduction n'est per-

iolqma Déductions du revenu d'un

nrent en retard ou insuffisant portera intérêt. (Voir la Déclaration personnelle d'impôt sur le revenu de la langaiste de la la pour le calcul du "revenu net"). (Paragraphe 136 d imposition), le contribuable est tenu de faire des versements trimestriels à date fixe. Tout versedéclaration d'impôt. En outre, à moins que l'impôt soit déduit à la source sur au moins les trois quarts de son "revenu net" (pour une année Toutefois, étant donné qu'aucun impôt n'aura été déduit à la source sur ses revenus, il devra payer son du au moment de la production de sa pages son du au moment de la production de sa moment de la production de sa la pro

d entreprise peut déduire de ce revenu les charges du bureau, (Voir Frais de bureau, ci-dessous). faire reconnaine comme tels tous ses revenus d'entreprase racels lui permet ed déduire plus de charges. Le professeur, par examples qui mainment en mouven un nevenu recent de gagner un revenu de comme de comme

universités le font sur demande. De toute évidence, le professeur a avantage à district de l'impôt qu'il s'agii d'un revenu d'embrghiss. Ses chances de succès seroni mell-leures si le revenu est payéà iline de foumis-seur après réception d'une facture des appart ou déclaré sur la formule l'HA «Relesse 2». De nombreuses sur la formule l'HA «Relesse 2».

pas su régime emegistré de pension de leur employeur. Les cousaitons maximales pour 1987 sont de 87,500 ou jusqu'à concurgence de 20% du revenu gagné. Quant à ceux qui participent au impol de 188 par mois est perqui principe de l'agincia mojos de colisations el por est fait menton de colisations auxiliares pour est fait mention au point 6 des colisations maximales 8 un REER ont été colisations maximales 8 un REER ont été colisations maximales 8 un REER ont été de marchant de consenie de l'activation de l'activat

part, si l'excedent est pleinement imposable. D'autre, un cours d'une année, le remboursement de ila cotisation à un REER dépasse \$5,500 au

être reçu avant la fin de 1988 pour être exempt parce que vous saviez qu'il n'était pas déductible). Le remboursement de \$1,000 doit n'avez peut-être même pas déduit ce montant consation à l'égard de votre déclaration d'impôt de 1986 "refuse" la déduction de \$1,000 (vous Par exemple vous verses \$1,000 à un REER en janvier 1987, montant que vous ne pouvez déduire en 1986 ni en 1987, et en 1987, l'avis de

qui rejette la déduction. cependant, ne sera pas imposé s'il est reçu avant la fin de l'année où est reçu l'avis de cotisation posable l'année où il est reçu. Le remboursement. votre bureau de district local à cette fin. Le rem-boursement de l'excédent est normalement imvous pouvez obtenit le remboursement de l'excédent de cotisation de l'émetteur du régime. Vous devriez vous procurer la formule (13012 à le devriez vous procurer la formule (13012 à Si yous verses une colisation pour un REER et ne pouvez déurire la colisation l'année du verse ment no l'année prédécente parce que, par exemple, vous avez versé S3,500 et plus à un REP, avoir, propre par le cemple, vous avez versé les contractions de la contraction de la contracti

(à l'égard de services courants ou de services passés ou des deux) ne peut déduire aucune coffsation versée à un REER.

e professeur qui verse au moins 53,500 à REP peut être déductible comme si elle avait été versée l'année précédente, auquet cas sa déductibilité dépendra des coitsations de cette année au REP, suivants le 31 décembre, la cotisation au REER colisations à l'égard des services courants et antérieurs. Si elle a été versée dans les 60 jours de pensions de son employeur, y compris les noninom kuebs eeb ees den de montents sinom 008,8,8 uo eeg na eeg me eeg sino en eeg sino aussi souscrire à un régime enregistré d'épargne-retraite. Les cotisations sont déductibles jusqu'à t) coltsations à un régime enregistre d'épargne-refrance (REER) — un professeur peut

cottsations pour services passis ne dépassant pas \$3,500 sont toujours déductibles. olontaires additionelles faites après le 9 octobre 1986 ne sont pas déductibles. Cependant, les tations definies, toutes les cotisations obligatoires pour services sont déductibles. Les cotisations l'employeur retient les contsations (alinéa 8 (1)(m) «70,71»). Si le REP est un régime à presh) cotisations à un régime en registré de pension (REP) — jusqu'à 53,500 par année (55,500 au Québec) à l'égard des services courants, si

g) cotisations au Régime de pensions du Canada ou au Régime de rentes du Québec (alinéa

f) primes d'assurance-chómage (alinéa 8 (1)

charges relatives à un cependant, en soustraire la déduction de \$500 pour

admissibles; il ne peut,

ces revenus les dépenses professeur peut déduire de

profession. Lorsqu'il établit son revenu imposable, le

d'une enterprise ou d'une

comme revenus provenant

habituellement consideres

régulier, le professeur peut tirer de droits d'auteur, de consultations, de cours, de cours, de cours,

utre son salaire

television; ces divers ab uo oiber ab noissima'b

revenus sont

.iolqma

Montage and a property of the second of the de carestatement de production de session on application de l'autrement de l'autre de l'autrement de l'autrement de l'autre de l' fies frais de deinenagement ne sont

ticulier pour les personnes qui approchent de l'âge de la retraite ou l'ont atteint. al, autrec civile suivante continue de de decentrario de de description et descriptions de de description et de de descriptions de de description de de description de description de descriptions de description de des

après l'acquisition du FERR plutot que d'attendre lement prescrit dans une ampée. Il est également possible d'effectuer des retraits n'importe quand En outre, il est maintenant permis de retirer d'un FERR un montant supérieur à celui actuel-

sur la période allant jusqu'à l'année où le plus jeune atteindra 90 ans. la rente à terme fixe ou du FERR puissent s'étaler.

ioix, peut, à votre gré, se fonder plutôt sur Le nombre d'années, dans le cas des deux der-

des paiements jusqu'à l'âge de 90 ans. — un nouveau régime, appelé Fonds enregistré de revenu de retraite (FERR), qui vous versera

une rente à terme fixe allant jusqu'à l'âge de

tions ou une combinaison des options suivantes: teindrez 71 ans, vous pourrez retirer les fonds et payer immédiatement l'impôt sur ces fonds, ou convertir voire REER en choisissant une des op-Maintenant, avant la fin de l'année où vous at-

1978, officent maintenant au moins deux autres impot sur ces fonds. Ces règles, modifiees en viagère avant son 71e anniversaire, ou retirer les onds d'un REER; converiir le solde en rente

Jusqu'à récemment, le contribuable qui ap-prochait de la retraite avait deux choix quant aux son conjoint ou ex-conjoint dont il vit séparé si un tribunal ordonne de parager le régime entre les conjoints pendant ou après la rupture du mariage. retraite au régime enregistré d'épargne retraile de des fonds de son régime enregistré d'épargne-

qui a versé ses propres économies à ces régimes n'est pas affecté par cette mesure. Pour l'année 1982 et les années subséquentes, sous une forme autre qu'une rente vitagère, et (8.7), 8.5, et (8.7), 4.184, 6.195, 6.10, 6 cotisant si elles sont retirées au cours de l'unnée inferieur au vôtre au moment du retrait des fonds.

Il faut se rappeler, outdoint, dédeuchlèse pendant l'année en cours et déduites les deux années précédentes, doivent fire golutes au revenu du précédentes, doivent fire golutes au revenu du marginatique qu'elle sont réfléée au cours de l'années. avantages si le revenu de votre conjoint(e) est due de conser au voire. Vous pouvez en tirer des cotiser à un régime au nom de votre conjoint(e) Il est pou de mentionnet due vous pouvez imale de sept aus.

REER pourta être reportée sur une période maximite qui s'applique dans son cas. A compter de 1989, la partie inutilisée des montants qu'un particulier peut verser dans un

pourra ensuite informer le contribuable de la employeurs seront tenus de déclarer le facteur d'équivalence de chaque employé. Le ministère d'équivalence" dans le cas des participants à un régime enregistré de pension. Ce facteur sera calculé en fonction de l'année précédente. Les REP de leur employeur, les cotisations sont imitières à 5.3.500 moins leurs cotisations au éteime enregistré de pensions. Après 1988, on propose d'augmenter les limities sous réserve d'un maximum de 18% du revenu gegné. Ces limities, qui se chifférion à 115,500 en 1995, seront réduits par un factier par et 1995, seront réduits par un factier par et 1995, seront réduits par un factier par les cas des participants à un maximum de manière de la contrat de la cont

m) le régime d'épargne-actions (REA) (résidents du Québec seulement)

projet de règlement peut ne pas être adopté. Mai-neureusement, le laps de temps entre le dépòt d'un projet de loi et son adoption ne facilite pas la planifieation liseale que les employes puissent différer, moyennam recriaines, conditions, jusqu'à 30% de leur taitle-ment improsable gagne dans l'année sous forme de congé auro finance. Veuillez notes que ce renda public un projet de règlement sur les en-tentes d'échelonnement du traitentent. Il propose

(Voir Résidence, ci-après, et voir la brochure Frais de garde d'entiants de lever, com l'imp.). I) projet d'auto-financement des conges. Le 31 juillet 1986, le tainistre des firmares, at rendu millet 1986, le tainistre de de posseder les caractéristiques stipulées dans ce paragraphe, et il ne peut déduire des frais de garde d'enfants que s'lls sont encourus au Canada. problablement encore considéré comme un résident du Canada, n'est pas réputé être un résident aux temes du paragraphe 250(1) à moins congé sabbatique à l'étranger, tout en étant d'enfants sur la même base que le contribuable qui réside effectivement au Canada. Le professeur garde de leurs enfants sont engagés dans des pays étrangers, peuvent déduire des frais de garde postes diplomatiques sont considérés commes des réstlecturs du Canada aux firms de l'impoli (paragraphes 250 (1)). Ces purents, et d'autres réputés, par la loi de l'impôt sur le revenu, être des réstlents du Canada l'autre les triats de garde de leurs enfants sont entages dans des pars, armées, aux lins de programmes d'aide et à des tribuable les a engagés et payés. Cependant, les Canadiens en service à l'étranger dans les forces sont déductibles qu' à l'égard de l'année où le conune subvention ou une bourse. Les frais doivent être encourus dans le but d'assurer la garde d'un enfant au Canada et ne

tre d'occuper un emploi, d'exercer une activité commerciale, entreprendre des études ou des recherches à l'égard desquelles l'intéresse à reçu sibles. Les frais doivent être engagés pour permetcotonic ce waterfaces acid acedes according to a cotonic control contr déclaration en la forme prescrite, en faveur de la personne ayant le revenu la plus élevé. Les frais de gardienne, de garderie, de prassionnat et de colonie de vacances sont déductibles s'ils borsqu'il est physiquement ou mentalement in-valide. Au Québec, depuis 1986, la personne ayant le revenu le moin élevé peut renoncer to-nation ou partiéllement à la déduction, dans une alement ou partiéllement à la déduction, dans une produit lorsque le conjoint ayant un revenu inférieur fréquente l'université à plein temps ou revenu, mais le conjoint au revenu supérieur peut y avoir droit dans certaines circonstances. Cela se ment déductibles par le conjoint ayant le plus peut k) les frais de garde d'enfants sont normale-

travailler ou d'exploner une entreprise, vous ne pouvez déduire les frais de retour au Canada. Si vous revenez au Canada après avoir été étudiant à plein temps à l'étranger afin d'y

recherche, etc. d'études et de recherche, de subventions de étudiants étrangers qui viennent au Canada pour étudirer dans des établissements d'engregnement poss-secondaire peuvent déduire leurs frais de déménagement du revenu provenant de bourses déménagement du revenu provenant de bourses déclaré dans voire déclaration d'impôt, Les étudiants qui quittent le Canada ou les

etc.) et seulement dans la mesure où ce revenu est bourses de recherche, subventions, de recherche, frais ne peuvent se déduire que d'un revenu reçu sous forme d'aide financière (bourses d'études, près de la nouvelle maison d'enseignement. Ces l'une au moins doit se trouver au Canada) si vous vous rapprochez au moins de 40 kilomètres plus votre ancienne à votre nouvelle résidence (dont Takeceurit peur inte Gooden it aince statistics de Genéralement, ne sont admissibles que les demônagements au Canada; il existe, cependant. Si vous changes de résidence pour faire des Études à plein emps dans le cas des dudants. Canseignement (au Canada ou àl'étrangent, vous de chaseignement (au Canada ou àl'étrangent), vous de chaseignement et avoir en voir en avoir en voir en avoir en voir en v

l'excédent peut être déduit l'année suivante du Si les frais de déménagement dépassent le revenu gagné au nouveau lieu de travail,

de déménagement" de Rev. Can, Imp., I'IT-178R2, le Communiqué spécial et la formule TI-

ACPU GUIDE L'IMPÔT SUR LE REVENU 1987

peut tirer des revenus de droits d'auteur, de con-sufrations, de cours, d'émission de radio ou de emploi. Outre son salaire régulier, le professeur

beceign q etle on qui sont on auseibuct qui uni mue qui injuri q, etc. et bucessen i bunt que recucet qes elimites bioles sont par cabelle par cabelle que el est par cabelle que per cabelle que el est par cabelle que per cabelle que que conseque en un bosque que per per cabelle que per

sont enseignées dans les mêmes conditions et la même discipline que dans le cas des cours du programme d'études nomial.

vertud un contrat d'eniploi, surrout si les matières d'enseignement spéciaux sont souvent assurés en déterminet s'il existe un contrat de travail (con-trat d'emplo) ou un contrat d'emperère (contrat d'affaires). Revenu Canada, réceminent appuyé par les tribunaux, a conclu que des services spéciaux d'été ou du soir ou enseigner dans une école d'études supérieures. Ce soin les cir-constances de chaque cas qui permettent de

a) Il y a généralement contrat de travail (emplo) lorsque les percontre contrat de contrat contrat contrat contrat contrat la contrat de calcuniner la sont executés à le droit de détentiner la sont more la contrat contrat de la nature et l'orientation du travail à littre et la conte ue valant pas de crédits: conten d'entreprise pour l'enseignement des conditions qui tendent à prouver l'existence d'un Dans certains eas, cependant, des cours ne valant pas de credits peuvent s'euseigner en dehors d'un contrat d'emploi. Voiet certaines des

Contrats d'entreprise

b) En vertu d'un contrat d'entreprise, la in grade 1 accomplie. Il y a contrat d'ampreprise de l'accomplie. Il y a contrat d'ampreprise d'ampreprise d'ampreprise d'ampreprise d'ampreprise d'ampreprise d'ampre qu'il il un faut pour aiteindre le résultat en l'ampre, et le Bulletin d'interparient n'Il y a contait d'ampre d'ampre de la libret d'ampre d'a

officiel ou dans un échange de correspondance.

c) L'utilisation des services d'autres personlatitude et la responsabilité du professeur quant aux charges qu'il peut effectuer pour loumir les services sont clairement définies dans un contrat

nes par le professeur qui s'acquitte de ses obliga-tions contractuelles est la preuve d'un contrat

d) Lorsque le professeur foumit des services à d'entreprise.

plus d'une université ou institution, on peut plus facilement présumer qu'il existe un contrat

Il peut être utile aussi d'examiner les quatre d entreprise.

In pour acre unte aussi e scanner les quaren critières appliques par les irribunaux dans certaines affaires récentes touchant a question du travail à sur au mompre compre. Ces critières sont. 1, le contrôle: 2. l'intégration; 3, la réalité de montrée de l'Acèpe de l'Acèpe de l'Acèpe de l'Acèpe. Des éxemplaires sont disponibles sur demande unpres de l'Acèpe.

SI une universite femine de declare ce revenu présentation d'une facture ou déclare ce revenu sur une formule T44. «Réletsé 2» pluide que sur la formule T4. «Réletsé 1», cela siguifie que formule T4. «Réletsé 1», cela siguifie que commi revenud émbrabase, fonouire, l'université ne devrait pas déduire de ces paisenents l'impôt sur le revenu ni les cottasitors au RPC/RRQ ou la ministratif, il sera beaucoup plus facile ainsi au professeur de les déclaret comme revenu professeur de les déclaret comme revenu les professeurs pour les services susmentionnés. Si une université rémunère de lels services sur

peut-être de la difficulté à convaincre le bureau de Departure of motories processing to profession of motors special dans use universite, that as use out of universite, the sas as used to the restitute found as the crete denines. Si a reimmentation estimated to the creative of the payer del université et au creation de la paye de l'université et au creation de la paye de l'université et au creation de la payer de l'université et set déclares our la formule 14 «Réleces 2», il aura montre de la maniferte de la difficient lès constitues de la creation de la payer de l'université en est déclare suit la formule 14 «Réleces 2», il aura montre de la partie de la difficient lès constitues de la creation de la creatio bayeur ne s'en trouve pas changée. d'entreprise, bien que la juste caractérisation juridique de la relation entre le contribuable et le

"facteur d'équivalence" dans le cas des participants Ces limites, qui se chiffreront à \$15,500 en 1995, seront réduits par un de 18% du revenu gagné. d'augmenter les limites

à un régime enregistré de

d'entreprise, qui n'est pas un contrat d'emploi; le revenu gagné n'est pas un revenu tiré d'un

De nombreux professeurs insuillent à time d'inversité d'intrepreneurs indépendants pour une université une pour d'autres insuitations en benu o la necrotation de la profession Revenu d'une entreprise

h) les laissez-passerde transport, sauf ceux des lignes aériennes si la place a été confirmée.

empor.

(Voir l'étude susmentionnée pour de plus amples (Voir l'étude susmentionnée pour de plus amples susmentionnées su

aux employés;

f) le remboursement des frais d'assistance à un congrès lorsque l'employeur demande à congrès lorsque l'employeur demande à annels;

nominations de l'employeur à un régime c) les cotisations de l'employeur à un régime c) les cotisations de santé, y compir les coins deraires, étabil au bénéfice des employés, ainsi que la valeur des prestations reques du régime; di les finis de déménagement payés ou consances réglementaires; et moburées à l'employés dans certaines etirende de la consances réglementaires; et aux employés; aux embloyés; aux embloyés; aux embloyés; aux embloyés; aux embloyés;

employés, à titre gratuit ou moyennant un prix véhicules publics ou particuliers; b) le coût de la prestation pour un employeur d'installations récréatives au bénéfice des

Activities that present authorities at moken que on bon he meindre que se cenquis on annes il est pour que avezent que autore que sesciplement field par lien que translouet, ses embodos y basin que que translouet, ses embodos y basin que centrar authorities de lo munt que activitat production de la constant autorities de la constant autoritation de la constant autorities de la co

a) le transport, lorsque l'employeur juge

Voici des exemples d'avantages sociaux non

Avantages sociaux non compris dans le

après 1986. Ceux qui prévoient prendre leur retraite prochainement devraient consulter la loi

montant maximal de \$2,000 par année de service

guide, permettent à ceux qui prendront leur retraite après 1986 de transfèrer à un REER un

Les réformes proposées aux régimes de pen-sion, et dont il est fait mention dans le présent

somme est reçue ou dans les 60 jours après la fin

l'employeur à son régime enregistré de pen-sions REP n'était pas acquise lors de la retraite. Ces versements doivent être faits l'année où la

apparente; plus (ii) 51,500 pour chaque année d'emploi antèrieure à 1987 pour laquelle la cotisation de

(i) \$2,000 pour chaque année d'emploi du contribuable par son employeur ou un groupe

l'employé a suivi le cours au profit de son employeurs à leur conjoint ou à leur ce contair. It sein reçus cloendant imposables l'amrec ou injustifie sont plenement imposables l'amrec ou versée à titre de paiement imposables l'amrec ou les sont plenement imposables l'amrec ou versée à titre de paiement global à un REER ou à un règime enregistré de pensions REP comme suit:

ors de son entrée en vigueur.

d'ordinaire déductible du revenu d'une entreprise sous la forme d'amortissement du coût en capital. d'entreprise peut généralement déduire toures les charges raisonnables engagées pour gagner ce revenu, sauf les charges de nature capitale. L'amortissement du coût en capital est pre de la distinction entre ces deux sources de reventu déschilées et relpress), en el des présentent des diférences importantes quant aux deductions admirissibles. Dans le case du revenu d'un emploi, estules des déductions situatines très limitées sont gentrales; par contre, le bénéficielire d'un revenu premises par contre, le bénéficielire d'un revenu

es musique de certa de la companya d

réduction est égale, pour une période de cinq ans, -tip sonishoo and byoldmo mu & nuvoldmo*1 is 2801 tem £5 al singed. 8701 sange soomizmoo 2600 tem £5 al singed. 8701 sange soomizmoo ab soomismoo ah soomismoo ah

amples details);

(s) is partie of une prime payée par l'université
upour une assurance collective (emporaire sur la
f) l'intérêt présumé sur des prêts sans intérêt
(n) à l'intérêt présumé sur des prêts ann intérêt
(a) l'intérêt présumé sur des présumes par
financier présume sur d'intérêt consentits par
l'employeur à membous étre.

d'un régime d'assurance-maladie ou invalidité auquel l'université contribue (consulter l'étude susmentionnée et le bulletin IT-428 pour de plus

en sus d'après le nombre de kilomètres d'utilisation personnelle. d) les indemnités reçues pour perte de salaire

quant aux automobiles louces par ce de mier. Une certaine réduction sauf pour la loi du Quebec peut

dans le cas des automobiles appartenant à

b) les allocations pour first paragraphy of der chapter of the country of the cou

l'employe ou pour son compte à des régimes d'assurance-màlade, saut la partie obligatoire que l'employeur doit verser en venu des régimes. D'employeur doit verser en venu des régimes. D'employeur doit verser en venu des régimes. D'employeur doit verser en venu des régimes.

a) les primes versées par une université à

Voici des exemples d'avantages sociaux qui doivent être ajoutés au revenu d'un emploi:

On peut obtenit de l'ACPU ou de l'UAPUO des duces un obtenit de l'ACPU ou de l'UAPUO des études sur les implications fiscales des gue durée) en particulier et sur les avantages accientats en général.

le revenu de l'employé. Un communiqué spécial modifiant certairs paragraphes du bulletin IT-470 et applicable à compter du let Janvier 1982 a été émis le 25 mai 1984.

pas des principaris et algentina de proposition de l'anterprétation IT-470 énumère les avantages sociaux les plus fréquents et indique et la valeur doit, ou non re être comprise dans que et la valeur doit, ou non re être comprise dans en est est avaient doit.

les avantages sociaux qui constituent une rémunération additionnelle ou supplémentaire d'un emploi. En général, ces avantages ne sont

revenu d'un emploi. A ce revenu doivent s'ajouter Le salaire recu par le professeur en compensa-tion pour ses fonctions professorales et ad-ministratives est normalement considèré comme

bas des paiements en argent.

Revenu d'un emploi

Avantages sociaux compris dans le

DUANA

Le revenu d'une entreprise (article 9 «80-82»)

Le professeur peut avoir avantage à tenir com-

professeur pour services professionnels rendus en vertu d'un "confrat d'entreprise". comprend toute rémunération reçue par un

Québec ne prélève aucun impôt sur le revenu locatif ou autre des non-résidents; il n'existe donc pas d'articles correspondant dans la loi sur les pas d'articles correspondant dans la loi sur les pas d'articles correspondant dans la loi sur les pas d'articles correspondant du passer.

impols du Québec.

d'interprétation (qui n' ont pas force de loi pour le gouvernemen, mais qui scont ploablement auvis par ce demierp publiée par Revenu Camada, ministère, soit par exemple "II—221R". 6. Le dudge l'éderal du 33 mai 1985 apropose certains encouraement sirsant mont l'étairement Québec.

5. Référence est faite aux bulletins

5. Référence est faite aux bulletins principes inscrits dans les traités signés par le

ou of une protession.

Le reveiu d'un emploi comprend le salaire et louie autre rémunération reçue par le professeur en échingée de ses services, selon son contrait de «59—79 authitée les chariges décurioirs permises du revenu d'un emploi sont expressément limitées à celles indique les chariges décurioirs permises du revenu d'un emploi sont expressément limitées à «59», «59»,

portante s'applique au revenu d'une charge ou d'un emploi par rappon à celui d'une entreprise ou d'une profession.

La loi de l'impôt sur le revenu ne renferme pas de definition saturaire du 'revenu', anals l'antelle de définition saturaire du Verenu', anals l'antelle a «28» indique les règles essentielles servant à ennée d'imposition. La loi distingue entre les diverses sources de revenu La loi distingue entre les professers du riversité de la distinction de plus professers de revenu de une charge ou

distinction entre revenu tiré d'un Conséquences fiscales de la

specialement les universitations de partier en company de proposition de précialement publication de précialement publication de précialement en mortier de control de proposition de production de pr

tion des voies et moyens a été présentée à la Chambie des communes le lo décembre 1987. Etant donné cette incertitude, il ne serait pas approprié d'exposer en détait l'ensemble des approprié d'exposer en détait l'ensemble des

A l'heure actuelle, il est encore trop tôt pour prévoir la forme et la mise en application des propositions tinales de réforme fiscale. Un mo-

benser celle perie de recelles, on augmentera la presente de vente et on procédera ultérieurement à une

Ces propositions auront pour effet de diminuer les recettes provenant des impôts. Afin de com-

exemptions tout en diminuant en mème temps les

Les propositions de la réforme fiscale ont été amonocées par M. Wilton (et 18 Jf.) 1987. (es financiales aucun propositions n'auront en règle générale aucun fiscale, auront pour principales conséquences d'étagir l'assicite fiscale en étiminant ou en délisair l'assicite fiscale en étiminant ou en dédissant un grand nombre de déductions et/ou exemplors tout de la comprosition de comprons tout de la comprosition de comprons tout de la comprosition de la comprosition de comprositions tout de la comprosition de comprositions de comprositions de la comprosition de

revenu qui proposait des mesures semblables mais il en a retardé la mise en ocuvre. Ce proposi-tions sont commentées plus loin.

cenains encouragements fiscaux pour l'épargne-retraite. Le ministre des Finances a déposé une motion pour amender la Loi de l'impoi sur le motion pour amender la Loi de l'impoi sur le

réforme de cette demiere.

REFORME FISCALE

nonisodmi b xusi

emploi et revenu tiré d'une

entreprise.

Canada. Par conséquent, le revenu des non-résidents exempté en vertu d'un traité canadien n'est pas soumis à l'impôt sur le revenu du un pays étranger. Cependant, l'article 488 de la loi sur les impôts du Québec et le Règlement d'application 448R l donnent effet au Québec aux

Pour des raisons d'ordre constitutionnel, le

Lecturing in the Year 2000

by F.K. Donnelly University of New Brunswick

What will university lectures be like in the year 2000? We now have some preliminary indications of the future characteristics of one of the most fun-

damental of postsecondary teaching devices.

Contrary to what one might expect, technological developments will have only very limited impact on the delivery of lectures. That is, the active role of the lecturer will remain much the same as it now is. Certainly it is true that lecturers will have a host of new hi-tech gimmicks at their disposal. In all likelihood the traditional visual aids such as maps, handouts, films and slides will be replaced by new computer generated overhead projections. But the basic art of lecturing will retain its essential features as a moderately successful means of teacher to student communication. Moreover, there will doubtless remain on campus some dichard professors who will insist on lecturing with only chalk and blackboard.

The really significant differences will emerge in the changed situation of the audience in the lecture hall. It is here that technological innovations will have, and indeed they already are having, the greatest impact. We now live in an electronic greatest impact. We now live in an electronic society in which students watch as many as six hours of television a day. Moreover, they listen to an eardrum shattering form of music that has probably already limited the ability of a whole generation to even hear a traditional lecture.

Earther most students must have or will have

Further, most students now have, or will have in the near future, access to a range of hitherto unknown devices, such as video cassette recorders, againg devices, portable telephones, wrist watches upding devices, portable telephones, wrist watches with built in computers and alarm systems, as well as the ubiquitous radiotyage recorder with ear plug. The problem is that these devices have already started to invade the classroom and I suggest, they will dramatically after the nature of the traditional contractions. lecture situation

In the past few years I have noticed the gradual intrusion of the outside world into the territory of the lecturer via our society's easily accessible electronic gadgetry. My own introductory lectures have always ended before the half hour according to the custom of my university. I was reminded of the approach of the half hour by a large and well positioned, but quite silent clock on the wall. But those days are gone. Now as the moment to stop lecturing draws near a cacophony of wrist watch-generated buzzes, bleeps and heeps riscs up from various quarters in the room.

Last year I had not one but two students in my first year course who, on account of their jobs, carried paging devices to class. One was a part time fireman while the other was a social worker at some sort of crisis center. The class was regularly interrupted by one or the other of these squawk boxes for much of the term. These episodes invariably involved a hasty and premature exit from class on the part of one individual that was less than discreet. Indeed, on one memorable occasion an eruption from the social work paging device caused our fireman to belt out in class "Holy geez,

I foresee the day when the paging device and the cellular phone will be combined into one single in-strument. The fireman, the social worker and others will receive calls directly during class. Student journalists working on hot assignments for the campus newspaper, business students trying to follow the fluctuations of some distant market, and student council executives will all need such gadgets to keep up with an ever faster world. Meanwhile, the lecturer will find his domain of the nineteenth century novel, the fall of some ancient civilization or the development of a philosophical concept increasingly unable to compete with such worldly interventions.

I have also been aware of the whirring sound of I have also been aware of the whirring sound of a tape recording machine rewinding during my lectures. Concerned that my classes were being taped. I made enquiries of the student. I found he was not the least interested to record my words, was not the least interested to record my words, but instead was taping a radio program while in class. How soon will it be before others want to videotape the daytime soap operas during lec-tures? Add to this the fact that the Japanese are altrees, who to this react that the apparises are ready marketing a wrist watch with a built in television. Does this mean that our future charges will be sneaking a look at the built game while in class? And will the window sears with the better reception be in heavy demand?

At present the intrusion of electronic gadgets

into the class room is a minority phenomenon. It is a disciplinary problem foreing the instructor to demand that some inconsiderate students change their habits. But what happens when these practices are the constitutions of the constitution of t their habits. But what happens when these practices become more widespread and our society permits, or even encourages through heavy advertising, people to walk about laden with a variety of electronic gizmos? The lecturer's nightmare is that one day in class something will happen to simultaneously trigger all the gadgets. All the wrist watch alarms, paging devices, port-able phones, recorders and mini-television sets

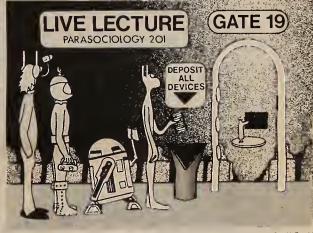
will blast forth in unison. Then will we as faculty members have to entertain complaints from some students that their electronic apparatus has been in-

terfered with by those of other students?

Already many universities have had to face up to problems in examining students who are no longer isolated from the outside world during tests. Some calculators have small computer programs built into them; pens and wrist watches can con tain calculators, and radio communication with confederates beyond the examination hall is easily accomplished. Invariably the response of universities has been to impose Draconian restrictions on what can and cannot be taken into the examination venue. What has already happened in the examination situation is, as we have seen, beginning to occur in the lecture room. I suggest that the way we have responded in the examina-tion context will give a clue to our solution to lecturing problems in the year 2000.

In the years to come, class room decorum will be maintained in the following way. All students entering the class room or lecture theatre will be required to pass through an electronic screening device similar in appearance to those at security points in airports. This apparatus will signal the possession of electronic devices of any type. If such gadgets are found they will be deposited outside the inner sanctum of the lecture room.

Students and teacher will then enter an electronically safe zone from which all outside radio waves or signals of any sort have been excluded. The lecture hall will come to resemble the inner "secure" rooms of the American embassy in Moscow that are free from any sort of high-tech bugging or electronic eavesdropping. Once the electronically clean audience has been assembled in the lecture room, the class of the future can com-



Tom McDonald

IN/PRINTS (Information was supplied by

ADVENTURE INTO GERMAN, by Rosi Jory, Division of Humanities and Languages, University of New Brunswick. A multi-purpose, inchly illustrated textbook stressing adventure, easy access, freedom of choice, game playing, doint-yourself applications and re-creation for fewls from university and high school to long distance and self study

NEUROPSYCHOLOGICAL BASES OF GOD BELIEFS, by M.A. Persinger, Praeger, 1987, The author applies scientific methodology 1987. The autor applies steemine included only to the origins of religious experience and related supernatural phenomena. He hypothesizes that "God experiences are predicted to be correlated with transient electrical instabilities within the temporal lobe of the human hrain. These temporal lobe transients (TLTs) are normal changes that are the state of the control lobe transients (TLTs) are normatchanges that are precipitated by maturation, personal dilemma, grief, fatigue, and a variety of physiological conditions. Productions of TLTs create an intense sense of meaningfulness, profundity and conviction." Dr. Persinger is a clinical neuropsychologist and professor of Psychology at Laurentian University.

McGILL CANCER MOLECULAR GENETICS GROUP

The Cancer Centre at McGill University is undergoing a phase of growth and expansion and is now actively searching for three new scientists interested in research on the Cancer problem at the basic level. All three positions are tenure track at the Assistant Professor level with no formal teaching requirements, and are fully supported with funds for equipment and space renovations. Salary will be commensurate with the qualifications and experience of the selected candidates, with the minimum for this level set by the university at \$32,474. Applicants with postdoctoral experience in the molecular genetics of animal cells should apply in writing, enclosing a complete CV including recent reprints or preprints, an outline of future research plans, and the names and addresses of three referees familiar with their research abilities, to: Dr. C. P. Stanners, Director, McGill Cancer Centre, 3655 Drummond St., Montreal, Quebec, Canada H3G 1Y6, by February 29, 1988. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

Positions Available/Postes vacants

Law Retorm Commission of Canada

Commission de réforme du droit du Canada

Research Co-ordinator Position **Protection of Life Project**

Requirements:

- Graduate degree in law related field, preferably with sound knowledge of common law
- Multidisciplinary perspectives (medicine, ethics, etc.)
- Experience in teaching and research
- Practical experience in management
- Publications in refereed journals
- Bilingual

Position description

The Co-ordinator organizes the work of the consultants and carries out research himself. He is called upon to represent the Protection of Life Project in dealing with other organizations, as required.

- · Position in Montreal
- Duration of contract 2 years (with possibility of renewal)
- · Status of independent contractor
- · Salary to be discussed
- Exclusive service.

Send your curriculum vitae with three (3) letters of reference before March 1, 1988 to the following address:

> Mrs. Marielle Harvey Law Retorm Commission ot Canada Place du Canada 1010 ouest, de la Gauchetière Suite 310 Montréal, Québec H3B 2N2

Commission de rétorme du droit du Canada

Law Retorm Commission of Canada

Poste de coordonnateur de recherche Section de Recherche sur la Protection de la Vie

Exigences:

- Baccalauréat ou maîtrise en droit ou dans une discipline connexe, de préférence avec une bonne connaissance de la common law Perspectives pluri-disciplinaires (médecine, éthique, etc.)
- Expérience d'enseignement et de recherche
- Expérience pratique de gestion
- Publications dans des revues arbitrées
- Bilingue

Description du poste

Le coordonnateur doit voir à l'organisation du travail des expertsconseils et doit lui-même effectuer des recherches. Il est appelé à représenter la Section de Recherche sur la Protection de la Vie à l'extérieur, lorsque requis.

- · Poste à Montréal
- Durée du contrat 2 ans (renouvellement possible)
- · Statut de contractuel indépendant
- Salaire à discuter
- · Exclusivité de service

Envoyer votre curriculum vitae avec trois (3) lettres de références avant le 1er mars 1988, à l'adresse ci-dessous:

> Madame Marielle Harvey Commission de rétorme du droit du Canada Place du Canada 1010 ouest, de la Gauchetière, Bureau 310 Montréal, Québec H3B 2N2



Brock University

BROCK UNIVERSITY
Applications in invited for a termine track position in socio inguistes and curriculum and methodology of TESU, and a limited contract position in TESI and the level of I Assistant Professor and office and the level of I Assistant Professor and Commence on University level ESI programs will be an asset. Please sand curriculum vitae, including the names of three releirees, to Oi. Ceci A Abrahemson will be an asset. Please sand three releirees, to Oi. Ceci A Abrahemson of the Comment of the Comme

WAYNE STATE UNIVERSITY RESEARCH ASSOCIATE/ POSTDOCTORAL POSITION STRUCTURE ANO EVOLUTION OF INVERTEBRATE GLOBIN

Oepartment of Biochemistry

Position available 1 June 1988 Position available 1 June 1995 in a joint project using chemical sequencing of globins and the determination of globin gene structure using recombinant ONA methodology. Three year funding minimum; salary commensurate with experience, range \$20,000 to \$30,000 with high seconds. excellent benefits. Submit vita and 3 references to Or. O. Walz, Oepartment of Physiology or Io Dr. S. Vinogradov, Oepartment of Biochemistry, Wayne State University, 540 East Canfield, Oetroit, MI 48201, USA.

UNIVERSITY OF NEW BRUNSWICK TECHNOLOGY EDUCATION/ INDUSTRIAL ARTS

Applications are invited for a full-time tenure-track position to teach Energy, Power, and Transportation Technology in the Division of Vocational Education. Appointment will be at the assistant professor level effective July 1, 1988. Candidates should have an earned doctorate (or be near completion) have an earned doctorate (or be near completion) or a Master's degree with research publications, and teaching experience. Degrees should be in technology education/industrial arts education with an undergraduate preparation in energy, power, and transportation technology to include micro-computer components and systems. Duties will include developing and teaching courses in the following areas: energy and conservation systems; integrated mechanical, titud and electrical systems; small equipment and appliance repair; electricity—electronics; and transportation. Other duties will include academic advisement and committee assignments. Salary will depend on qualitications and experience. Interested candidates should send a letter of application, their curriculum vidae, transcripts of all university course work, and names of three referees to Professor work, and names of three referees to Professor James Clair, Acting Chairman, Division of Voca-

tional Education, Faculty of Educa-tion, University of New Brunswick, Fredericton, New Brunswick, E3B 6E3, Canada. Deadline for applica-tions is March 5, 1988. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents of

UNIVERSITY OF NEW BRUNSWICK

UNIVERSITY & GUELPH

ASSOCIATE VICE-PRESIDENT. STUDENT AFFAIRS

The University of Guelph invites applications and nominations for the position of Associate Vice-President, Student Affairs. The University of Guelph is committed to foster both intellectual and personal growth in its students. The University has a full-time enrollmentol approximately 10,000 undergraduate and 1,200 graduate students. Reporting to the Vice-President, Academic to providing an integrated and balanced approach to the institution's educational activities. The five divisions reporting directly to the Associate Vice-President, Bouldent Affairs are: Althetics, Counselling and Student Resource Centre, Medical Services, Residences and the Student Environment Study Group.

Applicants must have a proven record of achievement in a senior administrative position in the general area of student students. Students, and the Student Environment Study Group.

Applicants must have a proven record of achievement in a senior administrative position in the general area of students. Students of the student experience in an academic setting student experience in an academic setting students and the names of the referees or nominations should be submitted by March 1, 1988 to 7 on 1988 or as soon there afterees or nominations should be submitted by March 1, 1988 to 7 on 1988 or as soon thereafter as possible.

The University of Guelph has a commitment to employ-

possible. The University of Guelph has a commitment to employment equity. In accordance with Canada Immigration requirements this advertisement is directed to Canadian citizens and permanent residents.



FORESTRY

THE UNIVERSITY OF BRITISH COLUMBIA, Oppartment of Forest Resources Management. Applications are invited for a full-time position. In Forest Mensuration with research interest in so shall 1988. The position is tenure track and subject to budgelary approval. 1988. The position is tenure track and subject to budgelary approval. Responsibilities include teaching undergraduate and graduate courses in mensuration, organish and produced and graduate courses in mensuration, organish and subject to budgelary approval. Responsibilities include teaching undergraduate and graduate courses in mensuration, organish and conducting research. Candidates must have a Ph.O. and be eligible for registration in the Association of B.C. Professional Foresters. The University of British Columbia defers equal opportunity to qualified make and termate candidates. Candidan immigration regulations require that residents, Applicants are requested to forward a letter of application, including the names and addresses of three referees the Selection Committee might contact. A recent curriculum vitae should also be inctuded. Oeadline for receipt of applications is May 1, 1988. Applications and/or further enquiries may be directed to Dr. J.H.G. Smith, Head, Dept. Forest Resources Management, Faculty of Forestry, The University of British Columbia, Vancouver, B.C. V6T 1WS. Telephone (S04) 228–S844 FAX (S04) 222–B645.

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The 1988 Flight Programme

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to LONDON (F	Heathrow)				to LONDON (Heathrow)					
From: Depart:	*Toronto/Montreal/ Ottawa/Halifax/ St. John's	Winnipeg	Edmonton/Calgary Saskatoon/Regina	Vancouver	From: Depart:	Saint John/ Moncton/Sydney	Fredericlon			
19 Oct 04 Dec. 09 Jan 26 Feb.	\$474.00	\$569.00	\$626.00	\$664.00	25 Dec. – 20 May 21 Sep. – 11 Dec.	\$836.00	\$853.00			
25 Dec 08 Jan. 05 Dec 11 Dec. 21 Sep 18 Oct. 14 Mar 20 May 27 Feb 07 Mar.	521.00	616.00	673.00	711.00	12 Dec. – 24 Dec. 31 Aug. – 20 Sep. 21 May – 18 Jun.	936.00	956.00			
12 Dec 18 Dec. 08 Mar 13 Mar.	616.00	711.00	768.00	806.00	19 Jun 30 Aug.	1038.00	1060.00			
31 Aug. – 20 Sep. 19 Dec. – 24 Dec.	-				CHILD:	80% of a	adult fare			
21 May-18 Jun.	664.00	759.00	816.00	854.00	For travel between Sa	inl John, Moncton, F	redericton,			
19 Jun 30 Aug.	711.00	806.00	863.00	901.00	Sydney and London (Heathrow), connections via Halifax					
CHILD:	474.00	569.00	626.00	664.00	are necessary.					

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Montrea	Montreal to PARIS (Charles de Gaulle) (Valid 3 months)													FRAN	KFUE	RT/D	USSE	LDOF	RF (v	alid 6 mo	onths) 🕳
Depart Date	08 Sep.	05 Oct. 25 Oct.	26 Dct. 25 Dcc.	26 Dec. 31 Dec.	01 Jan. 11 Jan.	12 Jan. 18 Jan.	19 Jan. 26 Mar.	27 Mar. 28 May	29 May 16 Jul.	17 Jul. 07 Sep.	Depart Date Date	08 Sep. 04 Oct.	05 Oct. 25 Oct.	26 Oct. 25 Dec.	26 Dec. 31 Dec.	01 Jan. 11 Jan.	12 Jan. 18 Jan.	19 Jan. 26 Mar.		29 May 16 Jul.	
31 Aug. 20 Sep.	616	593	569	593	640	593	569	593	616	664	31 Aug. 20 Sep.	721	674	650	674	745	674	650	674	721	769
21 Sep. 18 Det.	593	569	546	569	617	569	546	569	593	641	21 Sep. 18 Oct.	674	626	602	626	697	626	602	626	674	721
19 Oct. 04 Dec.	569	546	521	546	593	546	521	546	569	617	19 Oct. 04 Dec.	650	602	578	602	673	602	578	602	650	697
05 Dec. 11 Dec.	593	569	546	569	617	569	546	569	593	641	05 Dec. 11 Dec.	674	626	602	626	697	626	602	626	674	721
12 Dec. 18 Dec.	616	593	569	593	640	593	569	593	616	664	12 Dec. 18 Dec.	721	674	650	674	745	674	650	674	721	769
19 Dec.	640	617	593	617	664	617	593	617	640	688	19 Dec. 24 Dec.	745	697	673	697	768	697	673	697	745	792
24 Dec. 25 Dec.	593	569	546	569	617	569	546	569	593	641	25 Dec. 08 Jan.	674	626	602	626	697	626	602	626	674	721
08 Jan. 09 Jan.	569	546	521	546	593	546	521	546	569	617	09 Jan. 26 Feb.	650	602	578	602	673	602	578	602	650	697
26 Feb. 27 Feb.		569	546	569	617	569	546	569	593	641	27 Feb. 20 May	674	626	602	626	697	626	602	626	674	721
20 May 21 May	593		569	593	640	593	569	593	616	664	21 May 18 Jun.	721	674	650	674	745	674	650	674	721	769
18 Jun. 19 Jun.	616	593	641	641	688	641	617	641	664	711	19 Jun. 30 Aug.	769	721	697	721	792	721	697	721	769	816
30 Aug.	664	641	521			ANT	(no sea		FREE	-	CHILD:	(2-11	yrs.)	578		INF	ANT:	(no sea	1)	FREE	

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Pg. 1



SUPER C.A.U.T. BARGAIN FARES



Vancouv	Vancouver to FRANKFURT/DUSSELDORF (Valid 6 months)												Toronto to PARIS (Charles de Gaulle) (Valid 3 months)								
Depart Date	08 Sep. 04 Oct.	05 Oct. 25 Oct.	26 Oct. 25 Dec.	26 Dec. 31 Dec.	01 Jan. 11 Jan.	12 Jan. 18 Jan.	19 Jan. 26 Mar.	27 Mar. 28 May	29 May 16 Jul.	17 Jul. 07 Sep.	Depart Date	08 Sep. 04 Oct.	05 Oct. 25 Oct.	26 Oct. 25 Dec.	26 Dec. 31 Dec.	01 Jan. 11 Jan.	12 Jan. 18 Jan.	19 Jan. 26 Mar.	27 Mar. 28 May	29 May 16 Jul.	17 Jul. 07 Sep.
31 Aug. 20 Sept.	911	864	840	864	935	864	840	864	911	959	31 Aug. 20 Sept.	664	640	617	640	688	640	617	640	664	712
21 Sep. 18 Oct.	864	816	792	816	887	816	792	816	864	911	21 Sep. 18 Oct.	640	616	593	616	664	616	593	616	640	688
19 Oct. 04 Dec.	840	792	768	792	863	792	768	792	840	887	19 Oct. 04 Dec.	617	593	569	593	641	593	569	593	617	665
05 Dec. 11 Dec.	864	816	792	816	887	816	792	816	864	911	05 Dec. 11 Dec.	640	616	593	616	664	616	593	616	640	688
12 Dec. 18 Dec.	911	864	. 840	864	935	864	840	864	911	959	12 Dec. 18 Dec.	664	640	617	640	688	640	617	640	664	712
19 Dec. 24 Dec.	935	887	863	887	958	887	863	887	935	982	19 Dec. 24 Dec.	688	664	641	664	711	664	641	664	688	736
25 Dec. 08 Jan.	864	816	792	816	887	816	792	816	864	911	25 Dec. 08 Jan.	640	616	593	616	664	616	593	616	640	688
09 Jan. 26 Feb.	840	792	768	792	863	792	768	792	840	887	09 Jan. 26 Feb.	617	593	569	593	641	593	569	593	617	665
27 Feb. 20 May	864	816	792	816	887	816	792	816	864	911	27 Feb. 20 May	640	616	593	616	664	616	593	616	640	688
21 May 18 Jun.	911	864	840	864	935	864	840	864	911	959	21 May 18 Jun.	664	640	617	640	688	640	617	640	664	712
19 Jun. 30 Aug.	959	911	887	911	982	911	887	911	959	1006	19 Jun. 30 Aug.	712	688	665	688	736	688	665	688	712	759
CHILD;	(2-11)	yrs.)	768		INFA	NT:	(no seat)	FREE		CHILD: (2-11 yrs.) 569 INFANT: (no seat) FREE										
Toronto/	Mon	treal	to Z	URIC	H/G	ENE	VA	(Vali	d 6 mor	nths)	Addition	al Ex	ampl	es:							
Depart Date	08 Sep. 04 Oct.	05 Oct. 25 Oct.	26 Oct. 25 Dec.	26 Dec. 31 Dec.	01 Jan. 11 Jan.	12 Jan. 18 Jan.	19 Jan. 26 Mar.	27 Mar. 28 May	29 May 16 Jul.	17 Jul. 07 Sep.	Toronto/Ha (Valid one y	lifax to	PRES	TWICE	K fi	rom as	low as	CDN\$	474.00*		
31 Aug. 20 Sept.	768	721	697	721	792	721	697	721	768	816	Toronto/Ott		lontreal	to MU	JNICH	fro	om as I	ow as (CDN\$6	26.00*	
21 Sep. 18 Oct.	721	673	650	673	745	673	650	673	721	769	(Valid 6 mor	nths)									
19 Oct. 04 Dec.	697	650	626	650	721	650	626	650	697	745	Montreal to	TEL A									
05 Dec. 11 Dec.	721	673	650	673	745	673	650	673	721	769	Toronto/Mo	,	to ROM	1E/VE	NICE .	fro	m as lo	w as C	DN\$824	4.00*	
12 Dec. 18 Dec.	768	721	697	721	792	721	697	721	768	816	(Valid 3 mo: Many other	nths)									
19 Dec. 24 Dec.	792	745	721	745	816	745	721	745	792	840	CONDITIO			, pic	ase mq	un ç.					- 7
25 Dec. 08 Jan.	721	673	650	673	745	673	650	673	721	769	Advance boo Length of St						2				
09 Jan. 26 Feb.	697	650	626	650	721	650	626	650	697	745	 Length of St Payments: D 25 days prior 	eposit of								ue	
27 Feb. 20 May	721	673	650	673	745	673	650	673	721	769	Cancellation	charge:			n.						
21 May 18 Jun.	768	721	-697	721	792	721	697	721	768	816	Weekend surcharges are in effect.										
19 Jun. 30 Aug.	816	769	745	769	840	769	745	769	816	863	applied for each half round trip journey.										
CHILD:	(2-11 yr	rs.)	626		INFA	NT;	(no seat)		FREE		(All fares quote include Canad	ed in Car ian Tran	nadian do sportatio	llars, are n Tax of	subject \$19.00 p	to chang	e withou	t prior n	otice and	do not	1
		_				The	above q	uoted fai	es reflec	t econom	nical benefits for C	C.A.U.T.	member	s.						E. &.	O.E.

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International Federation of Philosophical Societies (FISP), "18th World Congress of Philosophy", BRIGHTON, UNITED KINGDOM, August 21 - 27, 1988.

Association of French Speaking Philosophical Societies (ASPLF), "22nd International Congress of French Speaking Philosophical Societies", DIJON FRANCE, August 29 - September 1, 1988.

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	*from Toro				

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TO PARIS (Eastbound Departure Date)	From Toronto	From Montreal		
19 Oct04 Dec. / 09 Jan 26 Feb.	CDN\$598.00	CDN\$548.00		·
05 Dec 11 Dec. / 25 Dec 08 Jan. / 27 Feb 20 May / 21 Sep 18 Oct.	648.00	598.00		
12 Dec 18 Dec. / 21 May - 18 Jun. / 31 Aug 20 Sep.	698.00	648,00		
19 Dec. – 24 Dec.	748.00	698,00		
19 Jun 30 Aug.	798.00	748.00		
Children (2-11 yrs all year)	598,00	548.00		
Infants (under 2—no seat)	FREE	FREE		
TO AMSTERDAM (Eastbound Departure Date)	From Toronto	From Montreal	From Calgary	From
19 Oct04 Dec. / 09 Jan 26 Feb.	CDN\$558.00	CDN\$548.00	CDN\$728.00	CDN\$768.00
05 Dec 11 Dec. / 25 Dec 08 Jan. / 27 Feb 20 May / 21 Sep 18 Oct.	608.00	598.00	778.00	818.00
12 Dec18 Dec. / 21 May -18 Jun. / 31 Aug20 Sep.	658.00	648.00	878,00	918.00
19 Dec. – 24 Dec.	708.00	698.00	908.00	958.00
19 Jun 30 Aug.	. 758.00	. 748,00	978.00	1018.00
Children (2-11 yrs all year)	, 558.00	548.00	728.00	768.00
Infants (under 2 - no seat)	FREE	FREE	FREE	FREE
TO FRANKFURT (Eastbound Departure Date)	From Toronto			From Vancouve
19 Oct04 Dec. / 09 Jan26 Feb.	CDN\$608.00			CDN\$808.00
05 Dec 11 Dec. / 25 Dec 08 Jan. / 27 Feb 20 May / 21 Sep 18 Oct.	658.00			858.00
12 Dec 18 Dec. / 21 May - 18 Jun. / 31 Aug 20 Sep.	758.00			958.00
19 Dec. – 24 Dec.	808.00			1008.00
19 Jun 30 Aug.	858.00			1058.00
Children (2-11 yrs all year)	608.00			808.00
Infants (under 2—no seat)	FREE			FREE
TO ZURICH/GENEVA (Eastbound Departure Date)	From Toronto/Mont	real		
19 Oct 04 Dec. / 09 Jan 26 Feb.	CDN\$658.00			
05 Dec, -11 Dec. / 25 Dec08 Jan. / 27 Feb20 May / 21 Sep18 Oct.	708.00			
12 Dec. – 18 Dec. / 21 May – 18 Jun. / 31 Aug. – 20 Sep.	808.00			,
19 Dec. – 24 Dec.	858.00		****	
19 Jun. – 30 Aug.	908.00			
Children (2-11 yrs. – all year)	75% OF APPLIC	ABLE ADULT FA	RE	
Infants (under 2-no scat)	FREE			
(All fares are subject to change without notice and do not include Canadian Transporta- tion Tax of \$19.00 per person. Please note that routings via New York may be necessary one certain departures.) The day of the week on each transatlaria's sector will determine the respective fare to be applied for each half round trip journey. Booking Conditions: Advance Booking: Mirmum 21 days, before departure. Length of sizes Williamum 7 days, maximum 1 year.	Weekend surcharges: are in el Note: Open return for stay of (Except for London – no char Open return over 6 months to fee. (Except for London – no CHILDREN: (2-11 yrs.) \$25. (INFANTS (no seat): FREE "Open Return" tickets will be	up to 6 months, pleage.) a maximum of 1 year charge.) to fee for all above.	er, please add \$50.00 Except London.)	administration
Payments: Deposit of \$100.00 per person due within 7 days of making the reservation. Final payment due 21 days prior to departure.	However, changes can be mad	le overseas at office s	necified, without cha	urge.

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		2 Mon	th Excurs	on Fare	One Year Excursion Fare					
			(Return)		0	(Return)				
From:	To:	Low	Shoulder	High	Low	Shoulder	High			
VANCOUVER	SYDNEY/BRISBANE/ MELBOURNE	\$1445	\$1571	\$1823	\$1635	\$1760	\$2075			
	PERTH	1824	1949	2201	2013	2138	2453			
	AUCKLAND	1319	1444	1697	1508	1634	1949			
	CHRISTCHURCH	1382	1507	1760	1571	1697	2012			
CALGARY	SYDNEY/BRISBANE/ MELBDURNE	1570	1696	1948	1760	1885	2200			
	PERTH	1949	2074	2326	2138	2263	2578			
	AUCKLAND	1444	1569	1822	1633	1759	2074			
	CHRISTCHURCH	1507	1632	1885	1696	1822	2137			
WINNIPEG	SYDNEY/BRISBANE/	1685	1811	2063	1875	2000	2315			
	MELBOURNE									
	PERTH	2064	2189	2441	2253	2378	2693			
	AUCKLAND	1559	1684	1937	1748	1874	2189			
	CHRISTCHURCH	1622	1747		1811	1937	2252			
MONTREAL/ DITAWA	SYDNEY/BRISBANE/ MELBDURNE	1800	1926	2178	1990	2115	2430			
2777777	PERTH	2179	2304	2556	2368	2493	2808			
	AUCKLAND	1674	1799	2052	1863	1989	2304			
	CHRISTCHURCH	1737	1862	2115	1926	2052	2367			
TDRDNTD	SYDNEY/BRISBANE/	1780	1906	2158	1970	2095	2410			
	MELBDURNE									
	PERTH	2159	2284	2536	2348	2473	2788			
	AUCKLAND	1654	1779	2032	1843	1969	2284			
	CHRISTCHURCH	1717	1842	2095	1906	2032	2347			
- HALIFAX/ FREDERICTON/	SYDNEY/BRISBANE/ MELBOURNE	1848	1974	2226	2038	2163	2478			
ST. JDHN	PERTH	2227	2352	2604	2416	2541	2856			
SI. SDIII	AUCKLAND	1722	1847	2100	1911	2037	2352			
	CHRISTCHURCH	1785	1910	2163	1974	2100	2415			
CHARLOTTETOWN/	SYDNEY/BRISBANE/	1878	2004	2256	2068	2193	2508			
SYDNEY, N.S.	MELBDURNE									
	PERTH	2257	2382	2634	2446	2571	2886			
	AUCKLAND	1752	1877	2130	1941	2067	2382			
	CHRISTCHURCH	1815	1940	2193	2004	2130	2445			
ST. JOHN'S/ GANDER/	SYDNEY/BRISBANE/ MELBOURNE	2003	2129	2381	2193	2318	2633			
STEPHENVILLE/	PERTH	2383	2507	2759	2571	2696	3011			
DEER LAKE	AUCKLAND	1877	2002	2255	2066	2192	2507			
	CHRISTCHURCH	1940	2065	2318	2129	2255	2570			
LOW SEASON: April - Serv	tember SHOULDER SEASON:	October-	- Novembe	HIGH	SEASON	December	- March			

LOW SEASON: April - September, SHOULDER SEASON: October - November, HIGH SEASON; December - March, All Fares All fares and conditions are subject to change without notice and do not include Canadian Transportation

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2 MONTH FARES:

2 MUNITI PARES:

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Advance booking: None.

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Stopowers 3 dovoers allowed in addition to point of rum
taround (not including Tahiti and Cook Islands). Subject to routings.

ONE YEAR FARES:

second priors including a fault and COOK Handis, Subject to Toolings.

Payments: 10% deposit required within 2 weeks of booking, Balance of payment due 30 days prior to departure.

Ing. Balance of payment due 30 days prior to departure.

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Pg. 4

McMASTER UNIVERSITY



Département de français

Le département solligite des candidatures pour un poste (conduisant à la permanence) de Professeur Adjoint en début de carrière. Ce poste est assujetti à une confirmation budgétaire. Les candidats doivent avoir un

Fonctions principales: enseignement de la langue française au niveau sous-gradué; enseignement de la littérature française du dix-huntième siècle. —Entrée en fonctions: le 1er juillet 1988. —Traitement: selon les titres et l'expérience (traitement minimum des professeurs adjoints en 1987-88: \$29,491 pour douze mois). - Les candidats sont priés de soumettre leur curriculum vitae et un dossier professionnel complet et de demander à trois répondants d'envoyer des lettres de recommanda-

> Dr. C. Rouben Directeur, Département de français Université McMaster Hamilton, Ontario, L8S 4M2

Date limite pour la réception de l'ensemble des documents: le 15 mars 1988 ou la date où le poste sera pourvu. Conformément aux exigences relatives à l'immigration au Canada, celle annonce s'adresse aux citoyens canadiens et aux résidents permanents. L'Université McMaster respecte le principe de l'équité en matière d'emploi.



University of Alberta Edmonton

Professor (tenure track) Department of Electrical Engineering

Applications are invited for a position as Assistant or Associate Professor in the Department of Electrical Engineering. The position is in the area of digital engineering. The position is in the area of digital electronics hardware and it is expected that the appointee will be active in both teaching and research in this area. Preferably the appointee will have a Ph.D. degree and be eligible for registration as a Professional Engineer in Alberta. The appointment is to begin September 1, 1988 or earlier. The current base salaries are \$31,612 (Assistant Professor) and \$39,620 (Associate Professor).

The Department maintains strong links with the Alberta Laser Institute, the Alberta Microelectronics Centre, and the Alberta Telecommunications Research Centre. All these institutions are involved in various industrial enterprises and so provide an excellent opportunity for faculty to carry out research which is oriented towards applications.

In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

Application deadline is March 1, 1988.

Please send resume and names of three references to

Dr. P.R. Smy Professor and Chairman Department of Electrical Engineering The University of Alberta 238 Civil/Electrical Building Edmonton, T6G 2G7

The University of Alberta is committed to the principle of equity in employment.

McMASTER UNIVERSITY

SCHOOL OF PHYSICAL EDUCATION AND ATHLETICS

the School of Physical Education and Alaka, broston in the participation of an internal charles broston in the rank of Associated Professor, countercage fally, 1998, subject to budgeting approach. This successful application participation of the participati

SIMON FRASER UNIVERSITY invites applications for leavue rock appointments in Business rock appointments in Business some state of the second state of the second second second second second second reaching abilities for both undergraduate and graduate outses. Ph.O. in hand or near outset, Ph.O. in hand or near twelf participate in the development of the Faculty. Candidates eligible for employment in Candidates of the second se SIMON FRASER UNIVERSITY

Appointments Committee Faculty of Business Administration Simon Fraser University Burnaby, B.C. Canada V5A 1S6



Mayal Military College of Canada

DÉPARTEMENT DE GÉNIE ÉLECTRIQUE

POSTE RÉGULIER

Le Département de géme électrique offre un poste regulier de professeur adjoint le candidat chaird devré encegiper (1° et le 2° eyelos et faire de la rocherche. L'ortire en platefoir ence le 1° juni 1988. Le poste est offer égolement aux hommes et aux fermases et le salaire serie établit d'après les qualifications du candidat, selon les normes competitives presentiement en vigueur à note insultation. Le candidat devra determ un Ph.D. Leu l'égativalent dans un dervaine perinent, avec formation en géne électrique.

La connaissance du français est essentíelle pour ce poste et la connaissance de l'anglais avantagers un condidat.

avaninger au caninouni Sommeline son corriculum vilae ainsi que les noms el adresse de 3 repondants, acust fe l'3 mar 1988. Il 19

Ce poste est offert aux citoyens canadiens et aux résidents permanents seulement. An English cers on oil libe advertisement for this bilingual position may be obtained from Dr. N. Guillier, Assistant to the Urincipal.

LANSDOWNE PROFESSOR

The Faculty of Education at the University of Victoria is seeking a distinguished scholar and teacher in the held of cognitive science to fill a Lansdowne Chair tenable in the Department of Psychological Foundations in Education. Candidates should be actively engaged in research in the application of theories of cognitive science to curricular and classroom practice. The successful candidate is also expected to be an adjunct member of one or more of the other five acad emic units within the Facility of Efficiation. within the Faculty of Education.

Candidates must enjoy an established reputation as a scholar, researcher, and teacher. Outles will involve continuation of scholarly research, consultation and collaboration with colleagues in research projects and teaching.

The University of Victoria has approximately \$00 faculty members, over 10,000 undergraduate and 1,000 graduate students. In addition to the Faculty of Education, the University's academic units include: Faculties of Arts and Science, Engineering, Fine Arts, Human and Social Oevelopment, Law, and Graduate Studies.

The Faculty of Education, one of the oldest established faculties, has over 70 featured faculty members and is organized into four depart-ments (Psychological Foundations in Education, Communication and Social Foundations, Art and Music Education, and Social and Natural Sociales). Also included as departments are the School of Physical Education and the Ovision of Professional Studies, This Faculty offers undergraduate programs in elementary and secondary leacher eduundergraduate programs in terrelentary and secondary leacher edu-cation, leisure studies and human performance as well as graduate programs at the master's level in curriculum and instruction, educa-tional psychology, educational administration, leisure studies and human performance. Programs leading to the Ph.O. are offered in educational psychology, language arts, and educational administra-tion (by special arrangement).

In accordance with Canadian Immigration requirements this adver-tisement is directed in the first instance to Canadian citizens and permanent residents of Canada. Women are encouraged to apply

An altractive salary and other benefits are offered. Nominations and An attractive salary and other benefits are othered. Northinations and applications, including full curriculum vitae and the names of three referees, should be sent by March 18, 1988 to: The Oean, Faculty of Education, University of Victoria, P.O. Box 1700, Victoria, British Columbia, VBW 2Y2, Canada.



President

RYERSON

Ryerson Polytechnical Institute is seeking a new President.

Established in 1948 and located on nineteen acres in downtown Toronto, Ryerson is a degree-granting member of the Council of Ontario Universities. The Institute is a leading centre of applied professional education for over 40,000 full- and part-time students. Through its faculties of Applied Arts, Arts, Business, Community Services, and Technology, Ryerson offers thirty-three programs, the majority leading to the Bachelor of Applied Arts, Bachelor of Business Management, or Bachelor of Technology degrees.

The President is the chief executive officer of the Institute, an ex-officio member of the Board of Governors, and Chairperson of the Academic Council. The President directs the operation of Ryerson's academic and business affairs.

Ryerson is seeking an individual with outstanding academic and administrative credentials, strong skills in government relations, and the ability to communicate effectively with faculty, students, staff, alumni and members of the external community. The appointment will take effect September 1988.

In accordance with Canadian Immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada.

Applications and nominations will be treated in strict confidence. Inquiries should be directed to the address below or (416) 598-0012.

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70 UNIVERSITY AVENUE, SUITE 410, P.O. BOX 14, TORONTO, ONTARIO M5J 2M4

PROFESSEUR

Dans le cadre de l'expansion de son programme de biologie moléculaire, la Centre de recherche en médecine comparée souhaite s'adjoindre un professeur regulier. Le candidat devra être apte à participer activement à la formation d'une devia etre opte a pariticipar activement a la inministro o de équipe de recherche dont les travaux visent, par le biais de la biologie moléculaire, le développement d'outils de recher-che, de dépissage, de diagnostic et de prévention (vaccins sous-unitaires) des viroses animales.

Exigences: Avoir obtenu un doctorat (Ph.D.) en biologie moleculaire/virologie. De préférence, le cendidat aura fait un stage post-doctoral dans le domaine de la biologie moléculaire des virus, une certaine expertise dans le domaine des retrovirus animeux serait un atout.

Ce poste est également ouvert aux hommes et aux femmes. La préférence sera accordée au citoyen canadien ou à l'im-migrant reçu.

Traitement : Seton l'expérience et l'échelle de salaires en vigueur à l'Institut Armand-Frappier (réseau de l'Université du Québec)

Si vous èles intéressé par ce poste, veuillez adresser voire curriculum vilae, la liste de vos publications et trois lettres de recommandation au

Président du comité da sélection Service des ressources humeines INSTITUT ARMAND-FRAPPIER 531, boulevard des Prairies Laval-des-Repides, Leval

Université du Québec Institut Armand-Frappier

DIRECTOR OF INTER-UNIVERSITIES NORTH

Inter-Universities North is a consortium of the three Manitoba universities (Brandon University, the University of Manitoba, the University of Winnipeg) with a mandate to
provide university-level courses in northern Manitoba.
The Director is the person directly responsible for all the
administrative functions of the program and for advising on
policy matters. The incumbent is expected to reside in
Thompson, Manitoba, where the I.U.N. office is located, and
to travel extensively in the North, Dutles include the assessment of educational needs in northern Manitoba; responsibility for the budgetion. Bitary, counselling and resistration. ment of educational needs in northern Manitoba, responsibility for the budgeting, library, counselling and registration functions, teaching and travel arrangements for instructors; liaison with personnel in the three universities; and the development and maintenance of good working relations with the many isolated communities.

A doctorate is preferred. Administrative experience at university, and familiarity with and/or understanding of conditions in remote or isolated communities are highly desirable. Smarthresideria and experience and returned and experience and experi

olions in remote of isolated communities are rightly desir-able. Some knowledge and experience in distance education is a definite advantage. The appointment will be for a renewable term commencing June 1, 1988, or sooner. Curreint istarting salary range for the position is \$35,000–\$45,000; the specific starting salary will

depend on qualifications and experience.

Both women and men are encouraged to apply. In accordance with Canadian Immigration requirements, this advertisment is directed to Canadian citizens and permanent

Applications, including a curriculum vitae and the names of three referees, should be sent to:

Dr. Michael Blanar Senior University Officer c/o Brandon University Brandon, Manitoba R7A 6A9

Applications will be received until March 14, 1988.

UNIVERSITY FGUELPH

CHAIR

CONTINUING EDUCATION DIVISION

The University of Guelph Invites applications for the position of Chair, Continuing Education Division, University School of Partisms Studies and Continuing Education This professional-level position, reporting to the School Director, is responsible for the coordination and delivery of a large non-credit program of courses, workshops, seminars and conferences. The Division currently has over 7000 registrations in more than 250 courses. Candidates must have experience in organizing such courses with particular expertise in the areas of curreculum atom. Preference will be given to candidate with planning and evaluation. Candidates must also have excellent communication stills, a sense of creativity and an understanding of educational informational technology.

The University of Gueiph has a full-time enrolment of approximately 10,000 undergraduate and 1200 graduate students. This position requires candidates to interact with all academic units of the University as well as with various local and national communities and organiza-

Applications, including a resume, or nominations should be submitted by March 15, 1988 to Employment Services and Training, Level 5, University Centre, University of Guelph, Guelph, Ontario, N1G 2W1.

Salary commensurate with qualifications and experience

The University of Guelph has a commitment to employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

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SOCIOLOGIE

Le département de sociologie et d'anthropologie cherche un professeur adjoint à titre d'essai avant comme spécialités d'enseignement, la société canadienne, le travail et l'emploi, la stratification et les roles masculins et féminins. D'autres spécialisations pourraient être prises en considération. Le(la) titulaire doit être intégratement bilin-gue: il sera appelé à en-seigner en français et en anglais. Un Ph.D. récent est exigé. Le département offre les possibilités de participer dans un programme de Maitrise et dans deux centres de recherche universitaires. La préférence sera accordée aux candidats qui font preuve d'une expérience dans la recherche. Cette annonce s'adresse egalement aux hommes et aux femmes. Conformément aux réglements de l'immigration Canada, ce poste est offert aux citovens canadiens et aux résidents permanents. Les intéressés sont priés de faire parvenir leur candidature, accompagnée d'un curriculum vitae et des noms de trois répondants, avant le 30 mars 1988, à l'adresse sui-vante: Dr. John Elliott, directeur, Département de sociologie et d'anthropologie, Université Laurentienne, Sudbury (Ontarió), P3E 2C6



SOCIOLOGY

The Department of Sociology and Anthropology invites applications for a probationary tenure stream appointment at the assistant profes-sor level. The priority areas include Canadian society, work and occupations, stratification and sex rotes. Other substantive areas will be considered. Candidates must have a recent Ph.D. and should be committed to an active research program. The successful candidate must be able to teach in both French and English. The Department provides some opportunities to participate in a Master's program and two research centres of the university. Both men and women are encouraged to apply In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and landed immigrants. Applications together with a curriculum vitae and the names of three referees should be sent by March 30, 1988; Dr. John Elliott, Chairman, Department of Sociology and Anthropology, Laurentian University, Sudbury, Ontario, P3E 2C6.

Laurentian University

McMASTER UNIVERSITY

SCHOOL OF SOCIAL WORK

SOCIAL WORK

The School of Sucial Work invise applications for a termer track appointment at the Assistant Buffersor Level effective, July, 1.

Assistant Social Pulis, Successful applications will a Maxiet's programme with a specially will expected to teach at both levels. Candiduction with with practice experience. Preference work buffersor with qualifications and experience starters of under practice. Salary quanticinsurate with qualifications and experience in accuration extensive and permanent rest-increased and the salary and the salary and addressors of three referees should be salary and addressors of the salary and addressors of

McMASTER UNIVERSITY

SOCIOLOGY

The Department of Sociology invites applications for a one-state contractable final position at the rank of Lecture of Assistant Professor, crimenemy July 1, 1988, whijer to budgetary approval. Areas of specialization should include occupations and organizations, research with the contractable of the cont and permanent residents of Canada

McMASTER UNIVERSITY

MUSIC

The Department of Music of McMaster University invites applications for a tenture-track appointment in Music at the Assistant Professor level. Requirements are a FD. D. with specialization in Music Theory, documentation of continuing research in the area of specialization in 4 mission from the professor in the search of specialization in the search in the area of specialization, and clear indication of ability to use the effectively at the university level. Preference may be showned and didast with expertise and accomplishment in such additional areas as composition, computer applications in music, or chamber music. Duties will crossist of teaching a variety of undergradous theory courses, including 16th and 18th and 18th

Dr. H.K. Hartwell, Chairman Department of Music Togo Salmon Hall 429 McMaster University 1280 Main Street West Hamilton, Ontario LSS 41.9

The appointment subject to final budgetary approval, will be effective on July 1, 1988. Applications will be accepted until March 31, 1988, or until position is filled. In accordance with Canadian Intermigration requirements, this adventments is directed to Canadian citizens and germanent residents. MeMaster affect cuttal englishment opportunities to qualified male and female applicants

Chair, Department of Curriculum and Instruction



Applications are invited for the position of Chair of the Department of Curriculum and Instruction. The Department, the result of a recent merger of the Department of Early Childhood and Elementary Educa-fion and the Department of Secondary Education, offers undergraduate and graduate programs in Leacher education. There are approximately thirty full-time staff in the department. The person appointed will provide direction and baddeship for the new department, its policies and pro-grams. The appointment will be at the level of full professor.

We seek candidates with leadership qualities, innovative ideas on cur-riculum and instruction, and a strong record in teaching, scholarship and administration.

SALARY: To be negotiated

STARTING DATE: Seplember 1, 1988 DEAD! INF FOR APPLICATIONS: March 1, 1988

APPLICATIONS

APPLICATIONS:
Letter of application with curriculum vidae and the names of three referees should be sent to:
Dr. I. Robertson, Chair
Search Commillee
Dept. of Curriculum & Instruction
Facility of Education
And Commillee

3700 McTavish Street
Montreal, Quebec H3A 1Y2

In accordance with Canadian Immigration requirements, this advenisement is directed to Canadian citizens and permanent residents of Canada.

UNIVERSITY &GUELPH

COMPOSER IN RESIDENCE DEPARTMENT OF MUSIC

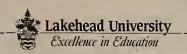
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Reporting to the Chairman of the Department of Music, the incumbent is responsible for all events, equipment and teaching relating to emposition. The major goal of the incumbent will be to enhance the curriculum of the department through activities in composition. In so doing, the Composer in Residence will provide an educational environment conductive to the understanding of the nature of creation music and the expression of students' own creativity. The incumbent will also serve as lisison with the public to favorably present the creative aspect of musical study in the department. Requirements of the position involved the control of the control of the position involved the control of t

Dr. E. Phillips Chairmen Department of Music University of Guelph Guelph, Dnierlo N1G 2W1

In accordance with Canadian immigration requirements, this posi-lion is directed to Canadian citizens and permanent residents.

Salary commensurate with qualifications and experience. SUBJECT TO FINAL BUDGETARY APPROVAL.



DIRECTOR CENTRE FOR NORTHERN STUDIES

Lakehead University is seeking a Director for a newly established Centre for Northern Studies. The Centre's focus is upon the northern part of the provinces, especially north-western Ontario, and upon similar regions in the other nations of the circumpolar north. The Director will be expected to establish programs of instruction and a long term research program in northern studies as well as establish storing links with regional community groups and economic development agencies. The candidate should be an experienced academic with demonstrated administrative and research ability. He or she should have a background in northern studies, be willing to travel extensively and have the ability to work with universities, industry, government agencies, native groups and others interested in northern education and research.

The salary for the position is dependent upon qualifications and experience. The appointment would be for a five-year renawable term with a two-year probationary period. The appointee might be offered a position as an adjunct professor in the appropriate academic department. The preferred starting data is July 1st, 1988. Applications, along with the names of three referees, should be sent by March 31st, 1988 to Geoffrey R. Weller, Vice-President (Academic), Lakehead University, THUNDER BAY, Onlario, P78 551; (807) 343–8201. In accordance with Canadian Immigration regulations, this advertisement is directed to Canadian citizens and permanent residents.

AN EQUAL OPPORTUNITY EMPLOYER

Mathematics & Computer Science

Applications are toviled for one tenure track and one seesional tenure track and one seesional faculty position in Malhematics and Computer Science beginning July 1, 1988. The dulies include leaching, research and participation in the usual departmental administrative affairs

Candidates should have a Ph D. in either Mathematics or Com-puter Science Those with a par-ticular interest in Numericat Analysis will be given preference Bilingualism (French and English) would be an assel

Rank and salary will be commen-surate with qualifications and experience Evaluation of appli-cations will begin March 1, 1988

in accordance with Canadian Immigration requirements, this edvertisement is directed to Canadian cilizens and perma-neni residents Bolh men and women are encouraged to apply

Send curriculum vilae and names of at least three referees to:

Dr J.L. Davison Dept. of Malhematics & Computer Science



Ramsey Lake Road Sudbury, Ontario P3E 208

Mathématiques Informatique

Le Département de mathémaliques et d'informalique de l'Universilé Laurentienne est à la "Université Laurentienne est à la recherche de deux professeurs pour combler un poste condusant à la permanence et un poste à durée limitée à compter un 1º puillet 1988. Les lâches comprennent, l'ensegnement, la recherche et la parificipation aux affaires, administralives courantières courantiers. les du déparlement.

Les candidats doivent être tilulaires d'un doctorat en malhé-matiques ou en informatique. La prétérence sera accordée à ceux qui ont un intérél particulier pour l'analyse numérique. Le bilin-guisme (frençais el anglais) serail un atout.

Le rang el le traitement seront lonction des titres et de l'ex-périence L'examen des candi-datures débutera le 1" mers

Conformément aux exigences telatives à l'immigration au Canada, ces postes sont offerts aux ciloyens canadiens et aux résidents permanents. Les hormes et les fermes sont invités à poser leur candidature

Les intéressés sont priés de faire parvenir leur curriculum vitae el les noms d'au moins liois répondants à

Directeur Département de mathémaliques et d'informatique



Chemin du lac Ramsey Surbury (Ontario) P3E 2C6

McMASTER UNIVERSITY



ENGLISH/DRAMA STUDIES

The Department of English of McMaster University invites applications for a tenure-track appointment at the junior, Assistant Professor level, to be shared with Dramatic Arts. Requirements are a Ph.D. Desirable field of specialization is open, but the Department may give priority to specialists in Canadian literature or Romantics. The minimum salary for an Assistant Professor in 1987-88 is \$29,491. Applications, including curriculum vitae, and letters sent by three academic referees, should be addressed to:

> Dr. L.A. Braswell-Means, Chairman Department of English Chester New Hall 321 McMaster University 1280 Main Street West Hamilton, Ontario

The appointment, subject to final budgetary approval, will be effec-tive on July 1, 1988. Applications will be accepted until appoin-ment filled. Candidates who have applied for our earlier, advertised position can be considered upon request. In accordance with Cana-dian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. McMaster offers equal employment opportunities to qualified male and female applicants.



ST. THOMAS UNIVERSITY

INVITES NOMINATIONS AND APPLICATIONS FOR APPOINTMENT TO:

THE CHAIR OF NATIVE STUDIES

APPLICATIONS SHOULD BE ACCOMPANIED BY CURRICULUM VITAE AND NOMINATIONS SHOULD INCLUDE A BIOGRAPHICAL OUTLINE. ALL DOCUMENTATION FOR THE POSITION SHOULD BE SUBMITTED TO:

> Dr. Noel A. Kinsella Secretary Selection Advisory Committee St. Thomas University P.O. Box 4569 Fredericton, NB Canada E3B 5G3

McMASTER UNIVERSITY

DRAMA STUDIES



McMaster University invites applications for a lenure-track ap-pointment in Drama Studies at the rank of junior Assistant Professor ponument in management and the control of the control of the country of the count is required. The successful applicant will be cross-appointed to an appropriate academic department in the University. The minimum salary for an Assistant Professor in 1987-88 is \$29,491. Applications, including curriculum vitae, and letters sent by three academic referees, should be addressed to:

> Dr. A.D. Hammond, Chairman Committee on Dramatic Arts Chester New Hall 102C McMaster University 1280 Main Street West Hamilton, Ontario L8S 4L9

The appointment, subject to final budgetary approval, will be effective on July 1, 1988. Applications will be accepted until March 31, 1988, or until the appointment is filled. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. McMaster offers equal employment opportunities to qualified male and female applicants.

CONCORDIA UNIVERSITY



The Département d'Eludes Irançais es invites opplications for a leave replacement position in translation. Duties will include the teaching of translation courses and pericipion in the administrion of the programme. Ph.D. or equivalent required as well as teaching and professional experience. The appointment is for the period August 1, 1988 to May 31, 1989 at the Assistant Professor renk. Selary scale eccording to the Collective Agreement. Application deadline. April 1, 1988. Applications should be sent to: Marthe Catry-Verron, Directrice, Départment d'Etudes françaises.**

Le départment d'Eludes françaises sollicite des candidatures pour un poste (remplacement) de Professeur adjoint de français pour la période aliant du 1er août 1988 au 31 mai 1989 avril 1988. Les candidatures doivent être adressées à: Marthe Catry Verron, Directrice, Department of Etudes françaises.

The Library Studies Programme invites applications for a ten Intel Library Studies Programme invites applications for a len month limited term apportingma in the Assistant Professor level starting August 1, 1988. Requirements include an MLIs or equivalent from an ALA accredited tharry school previous teaching superience; Libercy in French, and good interpresonal skills necessary for drawing and conceiling undergraduate and paduate students. Preference will be given to candidates who possess an innovative attitude toward the introduction and development of new areas of librarienship, such as new overlophient on low areas of uportariship, such as new technologies, marketling and promoting library services and alternatives to librarianship. Sallary commensurate with qualifications end experience. Application deadlier. April 1, 1988. To apply, send curriculum viae and names of lituee references to. Joanne Locke, Acting Director, Library Studies Programme.**

The Department of Theological Studies invites applications at the Assistant Professor level to teach systematic theology, the Assistant Professor level to leach systematic theology, particularly occlesiology and sacramentology with ability to supervise a graduate theological colloquium and to referee theses. Prelisence will be given to candidate with teaching experience, a demonstrable research record and/or publications and a storig familiarity with Homan Carboic teation. This is a two-year tenure-track appointment beginning September 1988. Starting salary at assistant level will be \$32,020 Teachine for apolications: April 1, 1988. Curriculum vitae and names of referees school de sent to Dr. Russel Moroziuk, Department of Theological Studies.*

The Department of Economics invites applications for two The Department of Economics invites applications for two femule tack appointments at the level of Associate Professor or Assistant Professor, beginning June 1988, in theperities Econometrics and in Macroeconomics. Applicants should have a Ph.D. and significant research accomplishments, and experience in these supervision. Dutes include undergraduate and graduate teaching, and research. Please sand applications, including curriculum witee and the name of three referees to: Dr. J.W. O'Brien, Chairman, Appointments Committee, Department of Economics."

The Department of Economics invites applications for fimited term appointments for the year 1988 89 in the following fields: Development, Economistrics, Industrial Organization, International Economics, Labour Economics, Macroeconomics, Candidates in other fields may be considered. Candidates with a Ph.D. (or appeted in 1989) will be appointed as Assistant Professor (or initially as Lectured). Duties may junction undergraduate and graduate leachting, and significant involvement in research. Please send applications, including curriculum vitae and the names of three referees to 'Dr. J.W. O'Brien, Chairman Appointments Committee, Department of Economics."

The Department of Economics invites applications for visiting apprintments for 1988-89 in the following liekts: Development, Econometrics, Industrial Organization, International Economics, Labour Economics, Macroeconomics. Candidates in other fields may be considered. Candidates must hold a permanent appointment in another institution. Duties include underpraduate and graduate teaching, and research. Please send applications, including curriculum viae and the names of three referres to: Dr. J.W. O'Brien, Chairman Appointments Committee, Department of Economics.*

The Department of Exercise Science invites applications for a tenure-track reaching position in the Graduate Diploma Programme of Sports Administration. Respracibles include: reaching (1) undergraduate and (2) graduate courses in the Diploma Programme of evelopment of new courses in Sports Administration, to serve as Director of the Diploma in Sports Administration. Administration Programme; actively participate in student recruitment; develop and direct internship placements; register and advice students; etchyle participate in job placements for graduates. Applicants should have minimum 5 years leaching in the area of Sports Administration at the university fevel; proven university teaching ability, proven administrative ability in the directing of athetic, sport and increasional programmes at the university laivel, proven ability to communicate with municipal, provincial and ideeral spon agencies; minimum of a Master's Depres in Physical Education or Exercise Science. Ph.D. partered but not required Salary is negotiable. Application dealine. March 1, 1988. Phases send applications including transcripts and three letters of relience to: Dr. Robert D. Kinguar Artino Chairman, Dearcharms of Exercise Science. D. Kilgour, Acting Chairman, Department of Exercise Science."

The Department of Physics invites applications for a ter-month sabbatical leave replacement to begin August 1, 1988. Duties will be to leach undergraduate courses and participate in the general research efforts of the department. Preference will be given to candidates with postdoctoral experience. The ou given lu carbotoales wim posicocioral experience. The successful cardidate will have background in crystal fleet feery, magnetic resonance and related fields, statistical physics (theoretical), or gauge field theory as used in high energy physics. Applications including curriculum vitae and the names of three referees should be sent for Professor CS. Kalman, Chair, Department of Physics. Closing date for applications is Name of String.

March 31, 1988.

The Department of Mechanical Englaceting is seeking applications for a full-time, tenure track faculty position in industrial Engineering to start immediately. The Department ofters 8 Eng. M. Eng. and Ph.D. programs and has a well-established and well-funded laculty research activity. Applicants should have a Ph.D. in Industrial or Mechanical Engineering with a high promise of excelence in teaching and proven ability to conduct significant independent research. The areas of specialization required for the position are Facilities Planning, volume 1997, and provided the program of the Mechanical Engineering.

The Department of Design invites applications for the position of Teacher/Artist. Rank and salary commensurate with qualifications and experience (Assistant Professor, \$32,000 floor). Probationary renue track position: Starting date to be descensed four-fitting the properties of the department. MA/design studies (multidisciplinary, environmental, object design with emphasis on experimental design), minimum 5 years university teaching experience above lecturer and knowledge. oesign); minimum 5 years university learning experience above lecturer rank; knowledge of French an asset; graduate curriculum expenence. Bioad educational approach in design field as well as knowledge of nuth-meda systems. Creative educator/artist interested in active contribution towards innovative approaches in design studies. A/D March 15, 1988. C. Gabriel-Lacki, Department of Design.***

The Department of Cineme and Photography announces a probalomary fenue-track position in FLM ANIMATION, at the starting rank of Assistant Professor, to begin with the academic year 1988-89. Duries include high-time teaching responsibilities within our undesignaduse Major and Minor in Flim Animation and diministration of our Film Animation programme. The successful cardidate will also be expected to maintain arisis, productivity during the apportment. Teaching experience, a diversified artistic background, and bilingualism will all be considered assess, as will avol hopsible qualifications as opportee in relevant sease of Film Production the experimental centers or optically provided printing, are. We are looking for a creative person and hispired leacher-artist who will contribute to the development of one of the Beading university programmes in Film Animation in Canada and give it a source of artistic and educational cliently and direction Vasa and equities should be addressed to "Assistant Professor Zuko Gigo, Department of Commi, VL-950 Deadnice, April 1, 1982." Cinema, VA-259 Deadline: April 1, 1988.

*1455 de Malsonneuve Bfvd. West, Montreal, Quebec,

"7141 Sherbrooke Street West, Montreal, Quebec,

***1395 Dorchester Blvd, West, Montreal, Quebec

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UNIVERSITY & GUELPH

CONTRACT POSITIONS FOR 2-3 YEARS SULAWESI REGIONAL DEVELOPMENT PROJECT

The Sulawesi Regional Oevelopment Project is being implemented by the Government of Indonesia with financial assistance from the Canadian International Oevelopment Agency (CIDA). The University of Queloh, through the University School of Buraf Planning and Oevelopment Agency (CIDA). The University of Oether of Buraf Planning and Oevelopment is providing technical assistance to support this project, and a team of seven Canadian urraf/regional development advisors has been working in Indovesione 1984. New staff are recruited from time to time as these contractual positions become available. Contractual positions currently include a Field Team Leader and Senior Advisor (includes senior administrative and linancial responsibilities) located in Independent Advisors located in the provincial capitals of South and Southeast Sulawesi, we Ruraf Development Advisors located in the provincial capitals of South and Southeast Sulawesi, we Ruraf Development Advisors located in the district capitals of Watempone (South Sulawesi) and Bau Bau (Southeast Sulawesi, and a position as Training Co-ordinator based in Ujung Pandang, South Sulawesi. Additional similar positions may become available as the project proresses.

Oblinato vastavin project progresses. In order to be effective advisors, individuals should have a wide range of development experience, have the capability to perform as a technical analyst, planner and implementor, work with and coordinate the activities of specialists from a variety of fields, undertake on the job and formal training, and operate effectively

activities of specialists from a variety of fields, undertake on the job and formal framing, and operate enecutively within a large bureaucracy.

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The Director Sulawesi Regional Development Project Johnston 131 The University of Guelph Guelph, Ontario NIG 2W1

In accordance with Canadian immigration requirements, these positions are directed to Canadian citizens and permanent residents.

THE PLAYFAIR NEUROSCIENCE UNIT AT THE UNIVERSITY OF TORONTO AND THE TORONTO WESTERN HOSPITAL INVITES APPLICATIONS FOR A NEUROSCIENTIST

Applications are invited for a Neuroscientist within the Flayfair Neuroscience Unit at the University of Toronto and the Toronto Western Hospital. The research laboratory will be located within the Flayfair Neuroscience Unit at the Toronto Western Hospital.

Candidates should have a PLD, or equivalent with two or more years of post-doctoral training, Preference will be given to applicants with developed skills in neurochemistry. Experience in immunology, molecular genetics, or neuropharmacology would be advantageous. The successful candidate will be expected to develop an independent research program with the potential for collaboration with investigators working in areas such as neuropharmacology, trauman, and motor systems. The successful candidate should be eligible for cross-appointment in a suitable Department, such as Biochemistry.

Send curriculum vitae, an outline of future research plans, and arrange for three letters of reference to be forwarded to:

Dr. Charles Tator Chairman, Search Committee Playfair Neuroscience Unit Toronto Western Hospital Edith Cavell Wing, Room 4-034 399 Ballurs Stree! Toronto, Onlario MST 258

Deadline for receipt of applications is May 15, 1988. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

DEPARTMENT OF RADIATION ONCOLOGY ONTARIO CANCER INSTITUTE – PRINCESS MARGARET HOSPITAL COURSE FOR STAFF AND SENIOR RESIDENTS APRIL 18 – APRIL 22, 1988.

A five day course presenting current practices of the Department of Radiation Oncology has been designed for Senior Residents and other Radiation Oncologists. The program this year will focus especially on ENT/Head & Neck and Lymphomas and related topics. Ample time will be allowed for discussion with members of staff and amongst partici-

The registration fee is \$250.00 Cdn. The program will include a Welcome Reception and a Closing Dinner. A special tariff is available for course participants for hotel accommodation near the Ontario Cancer Institute/Princess Margaret Hospital.

Further details and forms of application may be obtained from:

Dr. William Duncan Chief, Department of Radiation Oncology 500 Sherbourne Street Toronto, Ontario M4X 1K9



McMASTER UNIVERSITY

CHAIRMAN

DEPARTMENT OF BIOMEDICAL SCIENCES

McMaster University invites applications or nominations for the Chair in the Department of Biomedical Sciences. The term of this appointment is five years, renewable once.

This position, available after July 1, 1988, requires a successful scientist with administrative experience in a university setting and a strong commitment to academic goals. The inaugural Chairman of this department will have expertise encompassing the litter divisions of neurosciences, anatomy and experimental morphology, and physiology and phyamacology. The Chairman is responsible for ensuring that the academic disciplines in the undergraduate and graduate programmes of the Paculty, represented in Biomedical Sciences, are of the highest quality.

In accordance with Canadian immigration requirements, this advertisement is directed to Canadian chizens and permanent residents of Canada.

Applications and/or nominations, accompanied by a detailed cur-riculum vitae and names of three referees, should be directed to:

Dr. S. M. MacLeod Dean, Faculty of Health Sciences McMaster University 1200 Main Street West Hamilton, Ontario

THE UNIVERSITY OF BRITISH COLUMBIA DEPARTMENT OF PSYCHIATRY

ASSISTANT PROFESSOR

The Department of Psychiatry has available a tenure track position for a junior academic psychiatrist with a special interest in affective disorders.

Located in the UBC Health Sciences Centre Hospital, the position includes work as a clinician in the Mood Disorders Service, which has both inpatient and outpatient components. It is expected that the incumbent will have a demonstrated ability in clinical research and teaching at both undergraduate and postgraduate levels.

The UBC Department of Psychiatry has unique opportunities for research, including access to facilities for brain imaging (PET and MRI).

Eligibility for medical licensure in British Columbia is essential. Salary will be commensurate with the requirements of the

The appointment is subject to final budgetary approval. Applications, including a curriculum vitae and names of three reterees, should be sent to Dr. James E. Miles, Head, Department of Psychiatry, The University of British Columbia, 2211 Wesbrook Mall, Vancouver, B.C. V6T 2B5.

In accordance with Canadian immigration requirements, preference will be given to Canadian citizens and permanent residents of Canada.



University of Alberta Edmonton

Assistant Professor Department of Genetics

A vacancy is available for a Mammalian Population, Cell or Molecular Geneticist at the Assistant Professor level. Optimal starting date is July 1, 1988. Candidates with interests in human systems will be accorded particular consideration

The tenure-track appointee will be expected to teach an advanced course on human genetics, as well as participating in more general offerings at intermediate and/or introductory levels. An appropriately qualified appointee may be eligible for substantial research establishment funding from the Alberta Heritage Foundation for Medical Research.

Candidates for the position should have a Ph.D. and postdoctoral research experience. Establishment of an independent research program will be an integral part of the appointee's duties and excellent research potential is considered imperative. The appointment will commence early in the 1988/89 academic year. Salary will be in the range \$31,612 - \$45,340, commensurate with qualifications.

Genetics currently has thirteen faculty, housed in a modern research facility in the Faculty of Science; research emphasis is molecular biological. The University of Alberta, Alberta's senior university, has 25,000 students. Heavy emphasis on biosciences is found in the Faculties of Science, Medicine and Agriculture and Forestry. Wide opportunities for collaborative research are available. Edmonton is a city of 500,000, a supply centre for agriculture and petroleum industries and Alberta's capital.

In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

Applications will be accepted until the position is filled, but would be appreciated before March 31, 1988. Applicants should send a curriculum vitae, reprints of four (or more) recent research publications and the names and addresses of at least three referees

Dr. David Nash Chairman Department of Genetics University of Alberta
Edmonton, Alberta T6G 2E9

The University of Alberta is committed to the principle of equity in employment.

University Department:

Paediatrics - University of Taranta

University Title:

Associate Professor/Professor (cammensurate with experience)

Qualifications Required:

FRCP (C) in Poedlatrics, Boord eligible in Neonotalagy Approximately 10 years experience as academic staff neanatalagist preterably in a perinatal setting plus documented ability in clinical and/or basic research.

Nature of Duties:

One of 6 paediatric perinatalogists in a University High Risk Perinofal Unit with 5.000 deliveries per year. 30 tertiory and 20 intermediate neanatol beds. He/she will be expected to assist the Chlef of Poediatrics in the administration of both clinical and educational motters throughout the year and to undertake word service in the N.I.C.U. and level 2 nursery far 3 manths per year. He/she must be prepared to ossist the juniar neanatolagist and the clinical fellows to develop their research patential as well as pursue his/her own research infer-

Salary

Campetitive, cammensurate with training and experience.

Person to Whom Inquirles Should Be Made:

Dr. P.M. Fitzhardinge Chlef af Poediatrics Mt Sinol Haspital 600 University Avenue, Raam 775 Taronto, Ontaria, M5G 1X5, Canado

Effective Date of Appointment:

July 1, 1988

Type of Appointment:

Clinical oppointment — annual.

Closing Date for Receipt of Application:

April 1, 1988

In accardance with Canadian Immigration Requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

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MOUNT SINAI HOSPITAL

600 University Ave Toronto, Ontorio Canada M5G 1X5 (416) 586-5040



ACCOUNTANCY

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ANTHROPOLOGY

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ARCHITECTURE

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ASTRONOMY

UNIVERSITYOF MANITOBA Department of Mothematics and Asi ronomy. Assistant Professor in Astronomy. Aspiration Professor in Astronomy. Applications are wixed for a temporary faculty position in the Astronomy section of the Department of Mathematics and Astronomy to beign July 1, 1985. The position is for a other professor of the Professor of Mathematics and Astronomy to Beign July 1, 1985. The position is for a other professor of the Professor of Astronomy and work with a 40-cm reflecting telescope Minimum qualifications and Ph.D in astronomy. Salary will be commence utile with qualifications of the Professor of advertisement is directed to Canadian citizens and permanent residents. To apply please send, by February 29, 1988, a cur-routum viae and the names and addresses of three people witing to submit references to: Dr. Archard Bochonko, Department of Mathematics and Astronomy, University of Manitoba, Winnipeg, MB, RST 2N2.

ATHLETICS

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Simon Fraser University, Burnaby, B.C., Canade, VSA 1S5. Closing date for applications is February 29, 1989 or when the positions are filled. In accordance with Canadian Immigration regulations, this advertisement is directed in the first instance to the ettention of those individuals legally entitled to work permanently in Cenada.

BIOLOGY

secolate A postion for Research Associate is likely to become available in the near fulur. The successful candidate would per interest the property of the pro

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UNIVERSITY OF ALBERTA. Faculty of Business. Applications are fewred for full-time lenue-track faculty possions from those with teaching and research interests. Systems, Finance, Marketing, Production/Operations Menogement, Business Systems, Finance, Marketing, Production/Operations Menogement, Business Policy, and Human Resources Management/Industriet Relations. Ph.D. or equivalent required or candidate should be at the completion step of degree. Sale and row depend on equilibrations. Market

supplements ensure that competitive offers are negotable. Appointments normally effective July 1st Postrions subject to availability of funding. Send resume to Dr. R.S. Smith, Dean, Faculty of Business, University of Alberta, Edmonton. Alberta, Canada 162 2Rs. The University of Alberta is committed to the principle of equity in employment.

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COMPUTER SCIENCE

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MANAGEMENT SCIENCES

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HÔTEL PLAZA DE LA CHAUDIÈRE, HULL (QUÉBEC)

Adresse :_____

Téléphone (bureau) _____ (maison) ____ (Veuillez indiquer les deux numéros pour le cas où il y aurait urgence)

Date d'arrivée: ______ de départ: _____

Garde d'enfants requise? Oui [] Non []

Les frais d'inscription sont \$75.00 (comprenant le déjeuner les 18 et 19 mars)

- Prière de ne pas envoyer d'argent liquide avec ce Bulletin. Faire les chèques à l'ordre de l'ACPU. Il n'y aura aucun remboursement après le 15 février.
- Une confirmation de l'inscription vous sera envoyée. Les reçus seront émis à la Conférence.

Prière d'adresser le bulletin à: Jill Greenwell

ACPU

1001 – 75, rue Albert OTTAWA (Ontario),

KIP 5E7

La conférence débutera à 9 h le vendredi 18 mars et se terminera à 13 h le dimanche 20 mars. Les délégués pourront s'inscrire le jeudi soir 17 mars et se renseigner. Un bar payant sera également mis à leur disposition. Bonne St-Patrice! Il sera toujours possible de s'inscrire le vendredi matin.